

160.601 Taxes, how designated.

The school taxes authorized by KRS 160.605 to 160.611 and 160.613 to 160.617 shall be known as an occupational license tax for schools and a utility gross receipts tax for schools as set out in the following sections.

Effective: April 14, 2026

History: Amended 2026 Ky. Acts ch. 161, sec. 83, effective April 14, 2026. -- Repealed and reenacted 1990 Ky. Acts ch. 476, Pt. V, sec. 457, effective July 13, 1990. -- Amended 1972 Ky. Acts ch. 203, sec. 22. -- Created 1966 Ky. Acts ch. 24, Part III, sec. 4.