

**160.484 Occupational license fees, imposition and discontinuation (counties of 300,000).**

- (1) Except as provided in subsections (2), (3), and (4) the fiscal court has discretion to impose or not impose the license fees authorized by KRS 160.482 to 160.488 at a percentage rate, not to exceed one-half of one percent (0.5%), determined by the fiscal court. A fiscal court shall not proceed under this subsection without first giving all boards of education in the county thirty (30) days notice of its intention.
- (2) If one (1) or more boards of education of school districts within the county which contain at least ninety percent (90%) of county's inhabitants, in the same calendar year certify to the fiscal court requests for a license fee at an identical percentage rate, not to exceed one-half of one percent (0.5%), then the fiscal court shall impose such license fees at the requested rate.
- (3) Any license fees imposed under subsections (1) or (2) shall remain in full effect from year to year until all boards of education within the county have certified to the fiscal court requests for a reduction in the percentage rate theretofore imposed. Thereafter, the fiscal court shall reduce the rate to the highest rate certified as yet necessary by any board of education in the county. The fiscal court may require each board of education to make no more than one (1) certificate annually.
- (4) In any calendar year in which one (1) or more boards of education of school districts containing at least ninety percent (90%) of the county's inhabitants make a certification pursuant to subsection (2) for a rate which is at a higher percentage than any currently imposed, the fiscal court shall impose the license fee at the higher rate and any rate imposed pursuant to subsections (1), (2), or (3) shall be rescinded upon the date the new rate takes effect.

**Effective:** July 13, 1990

**History:** Repealed and reenacted 1990 Ky. Acts ch. 476, Pt. V, sec. 444, effective July 13, 1990. -- Created 1965 (1st Extra. Sess.) Ky. Acts ch. 2, sec. 18.