

91A.0802 Definitions for chapter.

As used in this chapter:

- (1) "LGPT" means the local government premiums tax authorized in KRS 91A.080;
- (2) "Local government" means a city, county, charter county, consolidated local government, urban-county government, or unified local government;
- (3) "Risk location system or program" means any electronic software, hardware, or other technology verified by the Kentucky Department of Insurance under KRS 91A.0806 used for locating risks that are subject to taxes or fees under KRS 91A.080; and
- (4) "Tax period" means a twelve (12) month period ending on December 31 of each year.

Effective: July 14, 2018

History: Amended 2018 Ky. Acts ch. 182, sec. 2, effective July 14, 2018. -- Amended 2010 Ky. Acts ch. 24, sec. 76, effective July 15, 2010. -- Created 2008 Ky. Acts ch. 94, sec. 1, effective July 15, 2008.