

137.190 License, admission, and pari-mutuel taxes in lieu of other taxes -- Local government not to levy pari-mutuel tax.

- (1) The license tax imposed by KRS 137.170, the license taxes permitted by KRS 61.182, 91.202, and 92.282, and the state taxes and contributions imposed by KRS 138.510 to 138.550 and 230.380 on pari-mutuel systems of betting shall be in lieu of all other license, excise, special, or franchise taxes to the state or any county, city, or other political subdivision.
- (2) Except for the license taxes permitted by KRS 61.182, 91.202, and 92.282, no county, city, or other political subdivision may levy any license, income, excise, special, or franchise tax on any such person or corporation engaged in the business of conducting a race track at which races are conducted for stakes, purses or prizes, or operating as a receiving track or simulcast facility, or on the operation or maintenance of any pari-mutuel machine or similar device, or on the money or amount of money handled by or through any pari-mutuel machine or similar device or on the sale of any merchandise during the conducting of races thereon by any such person or corporation.

Effective: July 14, 2022

History: Amended 2022 Ky. Acts ch. 124, sec. 7, effective July 14, 2022. -- Amended 1992 Ky. Acts ch. 109, sec. 5, effective March 30, 1992. -- Amended 1948 Ky. Acts ch. 35, sec. 7. -- Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. sec. 4223b-12.