

**184.383 District not required to pay state or local taxes or assessments --  
Conditions.**

The exercise of the powers granted by KRS 184.350 to 184.395 is in all respects for the benefit of the people of the state, for the increase of their commerce and prosperity, and for the improvement of their health and living conditions. As the construction, maintenance, and repair of projects by a transportation improvement district constitute the performance of essential governmental functions, the district shall not be required to pay any state or local taxes or assessments upon any project, or upon revenues or any property acquired or used by the district under KRS 184.350 to 184.395, or upon the income therefrom. The bonds issued under KRS 184.350 to 184.395, their transfer, and the income therefrom, including any profit made on the sale thereof, shall at all times be free from taxation within the state.

**Effective:** July 14, 2022

**History:** Created 2022 Ky. Acts ch. 180, sec. 14, effective July 14, 2022.