

91A.392 Levy of additional transient room tax by consolidated local government or county containing an authorized city -- Exceptions -- Application of money collected from the tax -- Required repeal of tax upon retirement of bonds.

- (1) In addition to the three percent (3%) transient room tax authorized by KRS 91A.390(1)(b), and the one percent (1%) transient room tax authorized by KRS 153.440, a consolidated local government, or the fiscal court in a county containing an authorized city, except those counties that are included in a multicounty tourist and convention commission under KRS 91A.350, may levy an additional transient room tax not to exceed two percent (2%) of the rent for every occupancy of a suite, room, rooms, cabin, lodgings, campsites, or other accommodations charged by any hotel, motel, inn, tourist camp, tourist cabin, campgrounds, recreational vehicle parks, or other place in which accommodations are regularly furnished to transients for a consideration or by any person that facilitates the rental of the accommodations by brokering, coordinating, or in any other way arranging for the rental of the accommodations for consideration.
- (2) The taxes imposed under this section shall not apply to rooms, lodgings, campsites, or accommodations supplied for a continuous period of thirty (30) days or more to a person.
- (3)
 - (a) Except as otherwise provided in paragraph (b) of this subsection, all money collected from the tax authorized by this section shall be applied toward the retirement of bonds issued pursuant to KRS 91A.390(8) to finance in part the expansion or construction or operation of a governmental or nonprofit convention center or fine arts center useful to the promotion of tourism located in the central business district of the consolidated local government or the authorized city located in the county.
 - (b)
 1. This paragraph shall apply to the tax levied pursuant to this section, prior to July 1, 2015, by a fiscal court of a county having a population between seventy-five thousand (75,000) and one hundred thousand (100,000) based on the 2010 federal decennial census.
 2. When, in any fiscal year, the money collected from the tax authorized by this section exceeds the amount required to satisfy the annual debt service for the bond for that fiscal year, all or a portion of the excess amount collected for that fiscal year may be used to defray the costs to operate, renovate, or expand the governmental or nonprofit convention center or fine arts center described in paragraph (a) of this subsection, if an amount equal to one (1) year's required debt service is held in reserve to satisfy any future debt service obligations of the bond.
- (4) After the retirement of the bonds provided for in this section, the additional transient room tax levied pursuant to this section shall be void, and the consolidated local government or fiscal court shall take action to repeal the ordinance which levied the tax.
- (5) As used in this section, "authorized city" means a city of the first class and a city included on the registry maintained by the Department for Local Government under subsection (6) of this section.
- (6) On or before January 1, 2015, the Department for Local Government shall create

and maintain a registry of cities that, as of August 1, 2014, were classified as cities of the second class. The Department for Local Government shall make the information included on the registry available to the public by publishing it on its Web site.

Effective: January 1, 2023

History: Amended 2022 Ky. Acts ch. 212, sec. 20, effective January 1, 2023. -- Amended 2015 Ky. Acts ch. 30, sec. 1, effective July 1, 2015. -- Amended 2014 Ky. Acts ch. 92, sec. 91, effective January 1, 2015. -- Amended 2002 Ky. Acts ch. 167, sec. 2, effective July 15, 2002; and ch. 346, sec. 105, effective July 15, 2002. -- Amended 2000 Ky. Acts ch. 154, sec. 1, effective July 14, 2000; and ch. 344, sec. 7, effective July 14, 2000. -- Amended 1998 Ky. Acts ch. 372, sec. 9, effective July 15, 1998. -- Created 1994 Ky. Acts ch. 505, sec. 2, effective July 15, 1994.