

**91A.400 Restaurant tax in authorized cities.**

- (1) As used in this section, "authorized city" means a city on the registry maintained by the Department for Local Government under subsection (2) of this section.
- (2) On or before January 1, 2015, the Department for Local Government shall create and maintain a registry of cities that, as of January 1, 2014, were classified as cities of the fourth or fifth 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.
- (3) In addition to the three percent (3%) transient room tax authorized by KRS 91A.390(1)(b), the city legislative body in an authorized city may levy an additional restaurant tax not to exceed three percent (3%) of the retail sales by all restaurants doing business in the city. All moneys collected from the tax authorized by this section shall be turned over to the tourist and convention commission established in that city as provided by KRS 91A.345 to 91A.394.

**Effective:** January 1, 2023

**History:** Amended 2022 Ky. Acts ch. 212, sec. 22, effective January 1, 2023. -- Amended 2014 Ky. Acts ch. 92, sec. 92, effective January 1, 2015. -- Amended 1992 Ky. Acts ch. 435, sec. 11, effective July 14, 1992. -- Amended 1986 Ky. Acts ch. 203, sec. 1, effective July 15, 1986. -- Created 1980 Ky. Acts ch. 235, sec. 21, effective July 15, 1980.