

**153.450 Levy of additional transient room taxes by urban-county government --  
Restrictions on use of proceeds -- Sunset.**

- (1) In addition to the four percent (4%) transient room tax authorized by KRS 91A.390(1)(b)2., an urban-county government may levy an additional transient room tax not to exceed two percent (2%) of the rent for every occupancy of a suite, room, rooms, cabins, 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) All additional moneys collected from the tax authorized by subsection (1) of this section shall be applied toward the retirement of bonds used to finance a nonprofit corporation which is created for the funding, construction, and management of a convention center in an urban-county, and to defray the operating costs of the nonprofit corporation.
- (3)
  - (a) As used in this subsection, "project" means the renovation, expansion, or improvement of a convention center on or after July 15, 2016.
  - (b) In addition to the levy authorized by subsection (1) of this section, an urban-county government may levy an additional transient room tax not to exceed two and one-half percent (2.5%) to provide funding for a project.
  - (c) Proceeds from the levy shall be used only for the direct expenditure for, or repayment of debt associated with, the project.
  - (d) The levy shall sunset upon completion of the project and repayment of all associated debt.
- (4) 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.

**Effective:** January 1, 2023

**History:** Amended 2022 Ky. Acts ch. 212, sec. 24, effective January 1, 2023. -- Amended 2016 Ky. Acts ch. 137, sec. 1, effective July 15, 2016. -- Amended 2000 Ky. Acts ch. 158, sec. 1, effective July 14, 2000. -- Amended 1986 Ky. Acts ch. 11, sec. 2, effective July 15, 1986. -- Created 1980 Ky. Acts ch. 382, sec. 7, effective April 9, 1980.