

**91.202 Application of occupational license fees to racetrack extension.**

- (1) Occupational license fees levied under KRS 91.200 by the legislative body of a city of the first class may apply to racetrack extensions.
- (2) As used in this section:
  - (a) "Historical horse race" has the same meaning as in KRS 138.511; and
  - (b)
    1. "Racetrack extension" means any facility:
      - a. Owned, leased, or purchased by an association licensed by the Kentucky Horse Racing Commission under KRS 230.300;
      - b. That meets the definition of "track" under KRS 230.210(33)(c); and
      - c. Where pari-mutuel wagering on historical horse races is conducted on terminals approved by the Kentucky Horse Racing Commission.
    2. "Racetrack extension" does not include a facility or real property used for training horses or at which live horse races are run for stakes, purses, or prizes under the jurisdiction of the Kentucky Horse Racing Commission.

**Effective:** June 29, 2023

**History:** Amended 2023 Ky. Acts ch. 147, sec. 21, effective June 29, 2023. -- Created 2022 Ky. Acts ch. 124, sec. 2, effective July 14, 2022.