

**68.182 Application of occupational license fees to racetrack extension.
(Effective July 15, 2026)**

- (1) Occupational license fees levied under KRS 67.083, 68.180, and 68.197 by the fiscal court of a county, consolidated local government, urban-county government, charter county government, or unified local government 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 and Gaming Corporation under KRS 230.300;
 - b. That meets the definition of "track" under KRS 230.210(47)(c); and
 - c. Where pari-mutuel wagering on historical horse races is conducted on terminals approved by the Kentucky Horse Racing and Gaming Corporation.
 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 and Gaming Corporation.

Effective: July 15, 2026

History: Amended 2026 Ky. Acts ch. 184, sec. 41, effective July 15, 2026. -- Amended 2025 Ky. Acts ch. 124, sec. 34, effective July 1, 2025. -- Amended 2024 Ky. Acts ch. 171, sec. 39, effective July 1, 2024. -- Amended 2023 Ky. Acts ch. 147, sec. 20, effective June 29, 2023. -- Created 2022 Ky. Acts ch. 124, sec. 1, effective July 14, 2022.