

HOUSE OF REPRESENTATIVES

KENTUCKY GENERAL ASSEMBLY AMENDMENT FORM  
2026 REGULAR SESSION  
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Amend printed copy of **HB 757/HCS 1**

On page 344, between lines 1 and 2, insert the following:

"➔Section 109. KRS 142.400 is amended to read as follows:

(1) As used in KRS 142.400 to 142.408~~[this section]~~:

(a) **"Department" means the Department of Revenue;**

(b) "Person" has the same meaning as in KRS 91A.345; and

~~(c)~~~~(b)~~ "Rent" has the same meaning as in KRS 91A.345.

(2) A statewide transient room tax shall be imposed at a rate of one percent (1%) of the rent for every occupancy of any 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.

(3) **(a) A surtax shall be imposed in addition to the tax levied in subsection (2) of this section at the rate of one percent (1%) of the rent charged by any person who facilitates the rental of the accommodation by brokering, coordinating, or in any other way arranging for the rental of the accommodation for consideration, and that person is responsible for collecting and remitting the surtax imposed under**

Amendment No. HFA

Rep. Rep. Lindsey Burke

Committee Amendment \_\_\_\_\_

Signed: \_\_\_\_\_

Floor Amendment \_\_\_\_\_

LRC Drafter: \_\_\_\_\_

Adopted: \_\_\_\_\_

Date: \_\_\_\_\_

Rejected: \_\_\_\_\_

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this subsection.

**(b) The surtax shall not be imposed on the rental of accommodations charged by any hotel, motel, inn, tourist camp, tourist cabin, campground, or recreational vehicle park.**

**(c) All tax receipts from the surtax imposed under this subsection shall be deposited in the affordable housing trust fund established in KRS 198A.710 to provide additional resources to fund the activities outlined in KRS 198A.715.**

~~(4)(3)~~ As used in this section~~[subsection]~~, rent shall not include any other local or state taxes paid by the person or entity renting the accommodations.

~~(5)(4)~~ The tax imposed by subsection ~~(2)(1)~~ of this section **and the surtax imposed by subsection (3) of this section** shall not apply to rentals~~[rooms, lodgings, campsites, or accommodations supplied]~~ for a continuous period of thirty (30) days or more to a person.

➔Section 110. KRS 142.402 is amended to read as follows:

(1) On or before the twentieth day of every month, a taxpayer subject to any~~[the]~~ tax **set forth**~~[provided]~~ in KRS 142.400 shall submit a return and any~~[the]~~ tax due for the preceding month to the department~~[of Revenue]~~, in a form prescribed by the department. To facilitate administration, the department may permit or require returns or tax payments for other periods. Upon written request received on or before the due date, the department may extend the filing or tax payment due date up to thirty (30) days.

(2) The department~~[of Revenue]~~ shall examine and audit each return as soon as practicable after it is received. If the tax computed by the department is greater than the tax paid by the taxpayer, the department shall assess the excess within four (4) years from the filing deadline, including any extensions granted. If the taxpayer failed to file a return or filed a fraudulent return, then the excess may be assessed at any time.

(3) A taxpayer may request a refund or credit for any overpayment of tax under KRS 142.400

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within four (4) years after the tax due date, including any extensions granted. The request shall be made to the department~~[of Revenue]~~ in writing and shall state the amount requested, the applicable period, the basis for the request, and any other information the department reasonably requires.

- (4) Any tax not paid on or before its due date shall bear interest at the tax interest rate provided in KRS 131.183 from the date due until the date of payment. If an extension is granted, and the tax is not paid within the extension period, then interest shall accrue from the original due date.

➔Section 111. KRS 142.404 is amended to read as follows:

Notwithstanding any other provision of law to the contrary, the president, vice president, secretary, treasurer, manager, partner, or any other person holding any equivalent office or position in any corporation, limited liability company, limited liability partnership, or limited liability limited partnership subject to KRS 142.400 and 142.402 shall be personally and individually liable, both jointly and severally, for the tax imposed under KRS 142.400. Dissolution, withdrawal of the corporation, limited liability company, limited liability partnership, or limited liability limited partnership from the state, or the cessation of holding any office shall not discharge the liability of any person. The liability shall attach at the time the tax or surtax becomes or became due. No person shall be held liable under this section if the person did not have authority to collect, truthfully account for, or pay over the tax or surtax at the time it became due. "Taxes" as used in this section shall include interest accrued under KRS 131.183 and all applicable penalties imposed under this chapter or KRS 131.180, 131.410 to 131.445, and 131.990.

➔Section 112. KRS 142.406 is amended to read as follows:

- (1) There is hereby created and established in the State Treasury a trust and agency account to be known as the tourism, meeting, and convention marketing fund. The fund shall be

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administered by the Tourism, Arts and Heritage Cabinet, with the approval of the Governor's Office for Policy and Management.

- (2) All tax receipts from the tax imposed under subsection (2) of Section 109 of this Act~~[KRS 142.400]~~ shall be deposited into the tourism, meeting, and convention marketing fund, and shall be used~~[appropriated]~~ for the purposes set forth in subsection (3) of this section. The fund shall also contain any other money contributed, allocated, or appropriated to it from any other source. Money in the fund shall be invested by the Finance and Administration Cabinet in instruments authorized under KRS 42.500. Investment proceeds shall be deposited to the credit of the fund. Money in the fund shall not lapse but shall be carried forward to the next fiscal year or biennium.
- (3) The tourism, meeting, and convention marketing fund shall be used for the sole purpose of marketing and promoting tourism in the Commonwealth including expenditures to market and promote events and venues related to meetings, conventions, trade shows, cultural activities, historical sites, recreation, entertainment, natural phenomena, areas of scenic beauty, craft marketing, and any other economic activity that brings tourists and visitors to the Commonwealth. Marketing and promoting tourism shall not include expenditures on capital construction projects.
- (4) By September 1 of each year, the secretary of the Tourism, Arts and Heritage Cabinet shall report to the Governor and the Legislative Research Commission concerning the receipts, expenditures, and carryforwards of the fund for the preceding fiscal year.

➔Section 113. KRS 198A.190 is amended to read as follows:

The corporation is authorized to accept and expend such moneys as may be appropriated from time to time by the General Assembly or such moneys as may be received from any source, including the statewide transient room surtax imposed under subsection (3) of Section 109 of this Act and income from the corporation's operations, for effectuating its corporate purposes

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including, without limitation, the payment of the initial expenses of administration and operation and the establishment of a reserve or contingency fund to be available for the payment of the principal of and the interest on any bonds or notes of the corporation."; and

Renumber subsequent sections accordingly; and

On page 345, line 6, after "43," delete "and 99 to 101" and insert in lieu thereof "99 to 101, and 109 to 113"; and

On page 345, line 17, after "90," delete "and 108 to 111" and insert in lieu thereof "108, and 114 to 116".