

1 AN ACT relating to local occupational license fees and taxes.

2 *Be it enacted by the General Assembly of the Commonwealth of Kentucky:*

3 ➔Section 1. KRS 160.607 is amended to read as follows:

4 (1) The school tax authorized by KRS 160.482 to 160.488 and 160.605 shall be at a
5 single uniform rate not to exceed one-half of one percent (0.5%) and shall continue
6 from year to year until changed as prescribed in KRS 160.635 and 160.484.

7 (2) Any county having ~~five~~three hundred thousand ~~(500,000)~~(300,000) or more
8 inhabitants is authorized to increase the school tax rate to exceed the maximum set
9 in subsection (1) of this section by one-quarter of one percent (0.25%).

10 ➔Section 2. This Act takes effect August 1, 2026.