

1 AN ACT relating to sales and use tax.

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

3 ➔SECTION 1. A NEW SECTION OF KRS CHAPTER 139 IS CREATED TO
4 READ AS FOLLOWS:

5 **On or before October 1, 2026, and every October 1 thereafter, eighty percent (80%) of**
6 **the tax receipts, interest, and penalties of sales and use taxes collected during the**
7 **immediately preceding fiscal year from establishments classified under the 2022 North**
8 **American Industry Classification System Code 459110 shall be transferred to the**
9 **Kentucky Heritage Land Conservation fund established in KRS 146.570.**