

143.100 Political subdivisions prohibited from taxing any operations relating to coal production.

No city, county, taxing district or other unit of government, except the Commonwealth of Kentucky, shall levy any occupational, license, excise, severance or other tax, assessment or impost of any kind whatsoever upon the severance, processing, sale, use, transportation, or other handling of coal within the Commonwealth of Kentucky.

Effective: March 29, 1976

History: Created 1976 Ky. Acts ch. 84, sec. 4, effective March 29, 1976.