

**153.440 Levy of additional transient room tax by county containing city of the first class or consolidated local government.**

In addition to the three percent (3%) transient room tax authorized by KRS 91A.390, fiscal courts in counties containing cities of the first class or consolidated local governments may levy an additional transient room tax not to exceed one percent (1%) of the rent for every occupancy of a suite, room, or rooms, charged by all persons, companies, corporations, or other like or similar persons, groups, or organizations doing business as motor courts, motels, hotels, inns, or like or similar accommodations' businesses. All moneys collected from the tax authorized by this section shall be turned over to the Kentucky Center for the Arts Corporation and shall be used to defray operating costs of the Kentucky Center for the Arts.

**Effective:** July 15, 2002

**History:** Amended 2002 Ky. Acts ch. 346, sec. 173, effective July 15, 2002. -- Created 1980 Ky. Acts ch. 382, sec. 5, effective April 9, 1980.