

160.488 Effect of occupational license fees law (counties of 300,000).

- (1) KRS 68.180, 68.185, 68.190, and 160.482 to 160.488 shall not be construed as repealing any other laws of the Commonwealth relating to the levy, assessment, and collection of taxes or license fees but shall be held and construed to authorize an additional license fee, against which the credit allowed by KRS 68.190 does not apply.
- (2) KRS 68.180, 68.185, 68.190, and 160.482 to 160.488 shall not in any manner repeal, amend, affect, or apply to any existing statute exempting property from local taxation, or fixing a special rate on proper classification, or imposing a state tax which is declared to be in lieu of all local taxation.
- (3) The provisions of any statute relating to ad valorem taxes do not apply to KRS 68.180, 68.185, 68.190, and 160.482 to 160.488 or to the license fees authorized by it.

Effective: July 13, 1990

History: Repealed and reenacted 1990 Ky. Acts ch. 476, Pt. V, sec. 447, effective July 13, 1990. -- Created 1965 (1st Extra. Sess.) Ky. Acts ch. 2, sec. 22.