

82.090 Authorization for cities to impose occupational taxes on state officers and employees except elected officers paid on per diem basis.

- (1) The legislative bodies of the cities of this Commonwealth are hereby severally authorized by ordinances applying to occupations generally to impose occupational taxes upon all state employees and officers, whether appointive or elective, for services performed therein, except those elected officers who are paid on a per diem basis.
- (2) Except as provided in subsection (1) of this section, no person shall be relieved from liability for any occupational license tax levied for revenue purposes by any legislative body of a city of this Commonwealth by reason of his carrying on his occupation or performing services on any state property or area within the bounds of such city.

Effective: July 14, 1992

History: Amended 1992 Ky. Acts ch. 435, sec. 3, effective July 14, 1992. -- Created 1962 Ky. Acts ch. 182, secs. 1 and 2.