

97.130 Property and admission fees to be tax-exempt.

All property which a city acquires for the establishment and maintenance of a recreational project under KRS 97.100 to 97.240 shall be exempt from taxation to the same extent as other public property used for public purposes. All fees charged or collected for the admission to or the use of such a project shall be exempt from taxation.

Effective: October 1, 1942

History: Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. sec. 2741p-15.