

243.075 Certain wet or moist local governments may impose regulatory license fees on gross receipts of establishments selling alcoholic beverages -- Regulatory license fees levied on gross receipts of establishments selling beverages by the drink following determination of economic hardship -- Annual levies -- Credits.

- (1) Notwithstanding the provisions of KRS 243.070, in any city of the third or fourth class that is wet or moist through an election held under KRS 242.125, the governing body of the city and the governing body of the county containing a city of the third or fourth class is authorized to impose a regulatory license fee upon the gross receipts of each establishment therein licensed to sell alcoholic beverages. The regulatory license fee may be levied at the beginning of each budget period at a percentage rate as shall be reasonably estimated to fully reimburse the local government for the estimated costs of any additional policing, regulatory, or administrative expenses related to the sale of alcoholic beverages in the city and county. The regulatory license fee shall be in addition to any other taxes, fees, or licenses permitted by law, except:
 - (a) A credit against a regulatory license fee in a city shall be allowed in an amount equal to any licenses or fees imposed by the city pursuant to KRS 243.070; and
 - (b) In a county in which the city and county both levy a regulatory license fee, the county license fee shall only be applicable outside the jurisdictional boundaries of those cities which levy a license fee.
- (2) Notwithstanding any limitations imposed on the city's or county's taxing or licensing power by KRS 243.070, a city or county that qualifies under KRS 243.072 may by ordinance impose a regulatory license fee upon the gross receipts of each establishment located therein and licensed to sell distilled spirits, wine, or malt beverages by the drink for consumption on the premises. The regulatory license fee may be levied annually at a rate as shall be reasonably estimated to fully reimburse the city or county for the estimated costs for any additional policing, regulatory, or administrative related expenses. The regulatory license fee shall be in addition to any other taxes, fees, or licenses permitted by law, but a credit against the fee shall be allowed in an amount equal to any licenses or fees imposed by the city or county pursuant to KRS 243.070.

Effective: June 25, 2013

History: Amended 2013 Ky. Acts ch. 121, sec. 56, effective June 25, 2013. -- Amended 2000 Ky. Acts ch. 435, sec. 18, effective July 14, 2000. -- Amended 1998 Ky. Acts ch. 121, sec. 38, effective July 15, 1998. -- Created 1982 Ky. Acts ch. 434, sec. 16, effective July 15, 1982.