

**91A.400 Restaurant tax in cities of fourth and fifth classes.**

In addition to the three percent (3%) transient room tax authorized by KRS 91A.390, the city legislative body in cities of the fourth and fifth classes may levy an additional restaurant tax not to exceed three percent (3%) of the retail sales by all restaurants doing business in the city. All moneys collected from the tax authorized by this section shall be turned over to the tourist and convention commission established in that city as provided by KRS 91A.350 to 91A.390.

**Effective:** July 14, 1992

**History:** Amended 1992 Ky. Acts ch. 435, sec. 11, effective July 14, 1992. -- Amended 1986 Ky. Acts ch. 203, sec. 1, effective July 15, 1986. -- Created 1980 Ky. Acts ch. 235, sec. 21, effective July 15, 1980.