

230.360 Applicability of racing statutes.

The provisions of this chapter are intended to be statewide and exclusive in their effect and no city, county, or other political subdivision of state government shall have the power or authority to make or enforce any local laws, ordinances, or regulations on the subject of horse race meetings. Any person licensed under KRS 230.300 shall continue to pay, or be responsible for the payment of, all state taxes presently imposed by law, including but without limitation, license taxes imposed under KRS 137.170 to 137.190, and KRS 137.990 together with admission taxes imposed by KRS 138.480, and the pari-mutuel taxes imposed by KRS 138.510 to 138.550, and all state, as well as local, ad valorem taxes; provided, however, no tax shall be imposed by the state or any subdivision thereof upon, or measured by, that portion of the excise tax imposed upon pari-mutuel betting at running and trotting horse race tracks which is collected and retained by the operators thereof under the provisions of KRS 138.510 to 138.550, both inclusive.

Effective: March 30, 1992

History: Amended 1992 Ky. Acts ch. 109, sec. 24, effective March 30, 1992. -- Amended 1986 Ky. Acts ch. 296, sec. 5, effective July 15, 1986. -- Amended 1974 Ky. Acts ch. 403, sec. 8. -- Created 1960 Ky. Acts ch. 184, sec. 16.