

**65.676 Emergency services tax supplemental to existing tax of fire, ambulance, and emergency squad districts -- Aggregate tax limits.**

In counties where ambulance districts created under the provisions of KRS 108.080 to 108.180; fire protection districts created under the provisions of KRS 75.010 to 75.260; or local rescue squad districts created under the provisions of KRS Chapter 39F exist and have enacted an ad valorem tax, the emergency services board may leave those ad valorem tax levies in place. The emergency services board may levy its permitted funding mechanisms in addition to these existing taxes, but the aggregate of the existing tax levied by the original district or districts, and the tax levied by the emergency services board shall not exceed the limits prescribed in KRS 65.670.

**Effective:** July 14, 2000

**History:** Created 2000 Ky. Acts ch. 429, sec. 10, effective July 14, 2000.