

**142.400 Statewide transient room tax -- Rate -- Exclusions from tax.
(Effective January 1, 2023)**

- (1) As used in this section:
 - (a) "Person" has the same meaning as in KRS 91A.345; and
 - (b) "Rent" has the same meaning as in KRS 91A.345.
- (2) A statewide transient room tax shall be imposed at a rate of one percent (1%) of the rent for every occupancy of any suite, room, rooms, cabins, lodgings, campsites, or other accommodations charged by any hotel, motel, inn, tourist camp, tourist cabin, campgrounds, recreational vehicle parks, or other place in which accommodations are regularly furnished to transients for a consideration or by any person that facilitates the rental of the accommodations by brokering, coordinating, or in any other way arranging for the rental of the accommodations for consideration.
- (3) As used in this subsection, rent shall not include any other local or state taxes paid by the person or entity renting the accommodations.
- (4) The tax imposed by subsection (1) of this section shall not apply to rooms, lodgings, campsites, or accommodations supplied for a continuous period of thirty (30) days or more to a person.

Effective: January 1, 2023

History: Amended 2022 Ky. Acts ch. 212, sec. 25, effective January 1, 2023. --
Created 2005 Ky. Acts ch. 168, sec. 67, effective June 1, 2005.