

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

- (1) A transient room tax shall be imposed at a rate of one percent (1%) of the rent for every occupancy of any suite, room, rooms, or cabins charged by all persons, companies, corporations, groups, or organizations doing business as motor courts, motels, hotels, inns, tourist camps, or like or similar accommodations businesses. As used in this subsection, rent shall not include any other local or state taxes paid by the person or entity renting the accommodations.
- (2) The tax imposed by subsection (1) of this section shall not apply to the rental or lease of any room or set of rooms that is equipped with a kitchen, in an apartment building, and that is usually leased as a dwelling for a period of thirty (30) days or more by an individual or business that regularly holds itself out as exclusively providing apartments.

Effective: June 1, 2005

History: Created 2005 Ky. Acts ch. 168, sec. 67, effective June 1, 2005.