

153.440 Levy of additional transient room tax by county containing city of the first class or consolidated local government. (Effective January 1, 2023)

- (1) As used in this section and KRS 153.450:
 - (a) "Person" has the same meaning as in KRS 91A.345; and
 - (b) "Rent" has the same meaning as in KRS 91A.345.
- (2) In addition to the three percent (3%) transient room tax authorized by KRS 91A.390(1)(b), fiscal courts in counties containing cities of the first class or consolidated local governments may levy an additional transient room tax not to exceed one percent (1%) of the rent for every occupancy of a suite, room, rooms, cabins, lodgings, campsites, or other accommodations charged by any hotel, motel, inn, tourist camp, tourist cabins, 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) The tax imposed under 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.
- (4) All moneys collected from the tax authorized by this section shall be turned over to the Kentucky Center for the Arts Corporation and shall be used to defray operating costs of the Kentucky Center for the Arts.

Effective: January 1, 2023

History: Amended 2022 Ky. Acts ch. 212, sec. 23, effective January 1, 2023. -- Amended 2002 Ky. Acts ch. 346, sec. 173, effective July 15, 2002. -- Created 1980 Ky. Acts ch. 382, sec. 5, effective April 9, 1980.