

212.755 Tax levy for district to be made on request of board -- Limits -- Permissible uses of special ad valorem public health tax.

- (1) If, after the establishment of the public health taxing district as provided for in this section and KRS 212.750, the tax-levying authorities of the district, in the opinion of the county or city-county board of health or urban-county department of health, do not appropriate an amount sufficient to meet the public health needs of the county or the city-county health department or urban-county department of health or do not appropriate an amount sufficient to meet the standards prescribed by the Cabinet for Health and Family Services for local health departments, the county or city-county board of health or urban-county department of health, acting as the governing body of the taxing district shall, with the approval of the Cabinet for Health and Family Services, request the fiscal court or urban-county government to impose by resolution a special ad valorem public health tax in an amount that it deems sufficient.
- (2) The special ad valorem public health tax shall not be:
 - (a) Subject to the provisions of KRS 132.023; or
 - (b) Levied in an amount that is in excess of ten cents (\$0.10) per one hundred dollars (\$100) of full value assessed valuation.
- (3) The fiscal court or urban-county government may, upon receipt of a duly certified copy of the resolution, include in the next county ad valorem tax levy the special public health tax imposed by the county or city-county board of health or urban-county department of health, which shall be in addition to all other county ad valorem taxes.
- (4) If levied by the fiscal court or urban-county government, the special public health tax shall be collected in the same manner as are other county ad valorem taxes and turned over to the county or city-county board of health or urban-county department of health.
- (5) Moneys derived from the special ad valorem public health tax:
 - (a) Shall be used for the maintenance and operation of the county, city-county, or district health department or urban-county department of health;
 - (b) May be expended for the construction, alteration, or modification of a public health center or other suitable housing facility for the county or city-county health department or urban-county department of health; and
 - (c) May be expended for funding for full-time equivalent foundational public health service providers as permitted by KRS 211.186(3).

Effective: March 17, 2020

History: Amended 2020 Ky. Acts ch. 21, sec. 11, effective March 17, 2020. -- Amended 2005 Ky. Acts ch. 99, sec. 421, effective June 20, 2005. -- Amended 2002 Ky. Acts ch. 214, sec. 5, effective July 15, 2002. -- Amended 1998 Ky. Acts ch. 410, sec. 1, effective January 1, 1999; and ch. 426, sec. 372, effective July 15, 1998. -- Amended 1974 Ky. Acts ch. 74, Art. VI, sec. 107(1) and (11). -- Created 1968 Ky. Acts ch. 202, secs. 3 and 4.