

230.360 Applicability of racing statutes.

- (1) The provisions of this chapter are intended to be statewide and exclusive in their effect and no city, county, or other political subdivision of state government shall have the power or authority to make or enforce any local laws, ordinances, or regulations on the subject of horse race meetings.
- (2) Any person licensed under KRS 230.300 shall continue to pay, or be responsible for the payment of, all:
 - (a) State taxes presently imposed by law, including but without limitation, license taxes imposed under KRS 137.170 to 137.190 and 137.990, the pari-mutuel taxes imposed by KRS 138.510 to 138.550, and all state ad valorem taxes; and
 - (b) Local ad valorem taxes and the license taxes when levied as permitted by KRS 68.182, 91.202, and 92.282.
- (3) No tax shall be imposed by the state or any subdivision thereof upon, or measured by, that portion of the excise tax imposed upon pari-mutuel betting at running and trotting horse race tracks which is collected and retained by the operators thereof under the provisions of KRS 138.510 to 138.550, both inclusive.

Effective: July 14, 2022

History: Amended 2022 Ky. Acts ch. 124, sec. 17, effective July 14, 2022. -- Amended 1992 Ky. Acts ch. 109, sec. 24, effective March 30, 1992. -- Amended 1986 Ky. Acts ch. 296, sec. 5, effective July 15, 1986. -- Amended 1974 Ky. Acts ch. 403, sec. 8. -- Created 1960 Ky. Acts ch. 184, sec. 16.