

91.202 Application of occupational license fees to racetrack extension.

- (1) Occupational license fees levied under KRS 91.200 by the legislative body of a city of the first class may apply to racetrack extensions.
- (2) As used in this section:
 - (a) "Historical horse race" has the same meaning as in KRS 138.511; and
 - (b)
 1. "Racetrack extension" means any facility:
 - a. Owned, leased, or purchased by an association licensed by the Kentucky Horse Racing Commission under KRS 230.300;
 - b. That meets the definition of "track" under KRS 230.210(24)(c); and
 - c. Where pari-mutuel wagering on historical horse races is conducted on terminals approved by the Kentucky Horse Racing Commission.
 2. "Racetrack extension" does not include a facility or real property used for training horses or at which live horse races are run for stakes, purses, or prizes under the jurisdiction of the Kentucky Horse Racing Commission.

Effective: July 14, 2022

History: Created 2022 Ky. Acts ch. 124, sec. 2, effective July 14, 2022.