

137.115 Permissive county license taxes.

- (1) The fiscal court of each county is hereby given the authority to impose with respect:
 - (a) To each restaurant serving meals, a license fee not to exceed ten dollars (\$10) per annum;
 - (b) To each retail outlet of soft drinks or ice cream, a license fee not to exceed five dollars (\$5) per annum. In cases where ice cream and soft drinks are sold by the same retail outlet, one (1) license tax not to exceed ten dollars (\$10) per annum;
 - (c) To each billiard or pool table or bowling alley, irrespective of size, where a fee is charged and collected, directly or indirectly, a license fee not to exceed thirty dollars (\$30) per annum for the first table or alley and not to exceed five dollars (\$5) per annum for each additional table or alley;
 - (d) To each place where tobacco products are sold at retail, a license fee not to exceed ten dollars (\$10) per annum.
- (2)
 - (a) All license fees shall be payable to:
 1. The county clerk; or
 2. In a county containing a consolidated local government, an agency of the consolidated local government as designated by its council.
 - (b) The revenues from the license fees shall be credited to the general fund of the county to be used for county purposes only.
- (3) The fiscal court of any county, except a county containing a consolidated local government, may allow the county clerk a commission not to exceed five percent (5%) on the license fees collected and accounted for by him under this section in addition to the fee provided in KRS 64.012.

Effective: June 29, 2023

History: Amended 2023 Ky. Acts ch. 189, sec. 2, effective June 29, 2023. -- Amended 2006 Ky. Acts ch. 255, sec. 36, effective January 1, 2007. -- Amended 1980 Ky. Acts ch. 188, sec. 104, effective July 15, 1980. -- Amended 1962 Ky. Acts ch. 198, sec. 1. -- Created 1960 Ky. Acts ch. 5, Art. IV, sec. 4.