

**68.195 Construction of KRS 68.180 to 68.195.**

- (1) Nothing in KRS 68.180 to 68.195 shall be construed to repeal, amend, or affect in any way the provisions of KRS 243.060.
- (2) KRS 68.180 to 68.195 shall not in any wise repeal, amend, affect or apply to any existing statute exempting property from local taxation or fixing a special rate on proper classification or imposing a state tax which is declared to be in lieu of all local taxation, nor shall it be construed to authorize a county to require any company that pays both an ad valorem tax and a franchise tax to pay a license tax.
- (3) KRS 68.180 to 68.195 shall not be construed as repealing KRS 91.200, or 92.281 or any of the laws of the Commonwealth relating to the levy of license taxes, but shall be held and construed as ancillary and supplemental thereto.

**Effective:** June 16, 1960

**History:** Created 1960 Ky. Acts ch. 80, secs. 4, 5, and 6, effective June 16, 1960.