

68.198 Fiscal court powers as to imposition of license tax (counties of 30,000).

- (1) The fiscal court of said counties may provide for the levy, the assessment and the collection of the license fees authorized by KRS 68.197, provide for the issuance and enforcement of licenses, and specify the county governmental purposes to which the revenue derived from license fees authorized by KRS 68.197 shall be applied.
- (2) In making the provisions described in subsection (1), and without limiting them, the fiscal court may, by resolution or order adopt reasonable rules or regulations requiring the preparation and filing of timely, accurate, and truthful returns, accounts, and license applications which will aid in the determination of the amount of the fee.

History: Created 1966 Ky. Acts ch. 263, sec. 3.