

68.520 "Public service program" defined -- Provisions for submission of proposals to electorate -- Limitation on ad valorem or occupational license taxes.

- (1) As used in KRS 68.510 to 68.550 unless the context requires otherwise, "public service program" shall mean any newly-instituted or expanded service program to be performed by any county for the benefit of its citizens, which is approved by the electorate of such county as provided in KRS 68.510 to 68.550, as distinguished from the acquisition by any such county of facilities of a capital nature, including, but not limited to, the provision or expansion of human services, provision for new health services or expansion of existing services, and the provision or expansion of police and fire protection services.
- (2) For the purpose of providing one (1) or more public service programs to the citizens and inhabitants of any county, any county may submit to the electorate of such county one (1) or more proposals for the approval of one (1) or more public service programs to be financed by additional voted levies of ad valorem taxes upon all taxable property in such county. Such additional voted levies of ad valorem taxes upon all taxable property in any such county shall not exceed in the aggregate for all public service programs approved by the electorate, the limits prescribed by the Constitution of Kentucky for any such county.
- (3) For the purpose of providing public service programs to the citizens and inhabitants of any county, any county may submit to the electorate of such county one (1) or more proposals for the approval of one (1) or more public service programs, to be financed by voted levies of occupational license fees. Such voted levies of occupational license fees in any county shall not exceed in the case of each individual public service program approved by the electorate, one-half of one percent (0.5%) of salaries, wages, commissions, and other compensation earned by persons within the county for work done and services performed or rendered in the county, and the net profits of businesses, trades, professions, or occupations from activities conducted in the county except public service companies, banks, trust companies, combined banks and trust companies, combined trust, banking and title companies, and all other cases where a county is prohibited by law from imposing a license tax.

History: Created 1974 Ky. Acts ch. 347, sec. 2.