

### **92.300 Exemptions from city taxation -- Regulation of ministers.**

- (1) The legislative body of any city of the second to sixth class may by ordinance exempt manufacturing establishments from city taxation for a period not exceeding five (5) years as an inducement to their location in the city. In cities of the third class, two-thirds (2/3) of the members of the city legislative body must concur for this purpose.
- (2) (a) No city of the second to sixth class or urban-county government may impose or collect any license tax upon:
  1. Any bank, trust company, combined bank and trust company, or trust, banking and title insurance company organized and doing business in this state;
  2. Any savings and loan association whether state or federally chartered; or
  3. The provision of multichannel video programming services or communications services as defined in KRS 136.602. It is the intent of the General Assembly to continue the exemption from local license fees and occupational taxes that existed on January 1, 2006, for providers of multichannel video programming services or communications services as defined in KRS 136.602 that were taxed under KRS 136.120 prior to January 1, 2006. If only a portion of an entity's business is providing multichannel video programming services or communications services including products or services that are related to and provided in support of the multichannel video programming services or communications services, this exclusion applies only to that portion of the business that provides multichannel video programming services or communications services including products or services that are related to and provided in support of the multichannel video programming services or communications services.
- (b) No city of the second to sixth class or urban-county government may impose or collect any license tax upon income received:
  1. By members of the Kentucky National Guard for active duty training, unit training assemblies and annual field training; or
  2. By precinct workers for election training or work at election booths in state, county, and local primary, regular, or special elections.
- (3) Unpaid volunteer members of fire companies in cities of the fourth class shall be exempt from city poll taxes so long as they remain active members.
- (4) Pursuant to KRS 92.281, no city shall regulate any aspect of the manner in which any duly ordained, commissioned, or denominationally licensed minister of religion may perform his or her duties and activities as a minister of religion. Duly ordained, commissioned, or denominationally licensed ministers of religion shall be subject to the same license fees imposed on others in the city enacted pursuant to KRS 92.281.

**Effective:** January 1, 2006

**History:** Amended 2005 Ky. Acts ch. 167, sec. 4, effective July 1, 2005; and ch. 168, sec. 124, effective January 1, 2006. -- Amended 1998 Ky. Acts ch. 509, sec. 5,

effective July 15, 1998. -- Amended 1976 Ky. Acts ch. 301, sec. 5. -- Amended 1974 Ky. Acts ch. 113, sec. 3. -- Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. secs. 2741s, 2741w-1, 3074, 3278, 3490-16, 3490-32.

**Legislative Research Commission Note** (1/1/2006). This section was amended by 2005 Ky. Acts chs. 167 and 168, which do not appear to be in conflict and have been codified together.