

**153.460 Levy of surcharge on tickets and on restaurant gross receipts by county containing city of first class or consolidated local government.**

- (1) As used in this section:
  - (a) "Multipurpose arena" means a facility whose principal use includes but is not limited to the exhibition of collegiate basketball competition;
  - (b) "Restaurant" means any facility operated for profit which has minimum seating capacity of fifty (50) people at tables and which receives at least fifty percent (50%) of its gross annual income from the sale of food.
- (2) Fiscal courts in counties containing cities of the first class or consolidated local governments may levy:
  - (a) A ten percent (10%) surcharge on all tickets sold by a multipurpose arena located in the county and constructed after April 9, 1980; and
  - (b) A one-fourth of one percent (0.25%) tax on gross receipts from the sale of food and beverages of all restaurants located in the county.
- (3) All moneys collected from the surcharge on tickets and the restaurant tax shall be placed in a fund to be used to defray operating expenses of any such multipurpose arena.

**Effective:** July 15, 2002

**History:** Amended 2002 Ky. Acts ch. 346, sec. 174, effective July 15, 2002. -- Created 1980 Ky. Acts ch. 382, sec. 8, effective April 9, 1980.