

**160.601 Taxes, how designated.**

The school taxes authorized by KRS 160.605 to 160.611, 160.613 to 160.617, and 160.621 to 160.633 shall be known as an occupational license tax for schools, a utility gross receipts tax for schools, and an excise tax for schools as set out in the following sections.

**Effective:** July 13, 1990

**History:** Repealed and reenacted 1990 Ky. Acts ch. 476, Pt. V, sec. 457, effective July 13, 1990. -- Amended 1972 Ky. Acts ch. 203, sec. 22. -- Created 1966 Ky. Acts ch. 24, Part III, sec. 4.