

**230.752 Harness racetracks -- Exemption from tax under KRS 138.510(2) -- Use of moneys not paid as tax.**

All harness racetracks licensed by the racing commission shall not be required to pay the excise tax imposed under KRS 138.510(2), and the amount that would have been paid under those subsections shall be retained by the track to promote and maintain its facilities and its live meet.

**Effective:** July 15, 2010

**History:** Amended 2010 Ky. Acts ch. 24, sec. 485, effective July 15, 2010. -- Amended 2009 (1st Extra. Sess.) Ky. Acts ch. 1, sec. 62, effective June 26, 2009. -- Created 2004 Ky. Acts ch. 173, sec. 8, effective July 13, 2004.