

**67.795 When KRS 67.750 to 67.790 applies.**

The provisions of KRS 67.750 to 67.790 shall apply on and after July 15, 2008, to all tax districts that levy an occupational license fee or a tax on net profits or gross receipts, except that the provisions of KRS 67.750 to 67.790 shall not apply to the utilities gross receipts tax levied by school districts pursuant to KRS 160.613 and 160.614. A tax district may apply the provisions of KRS 67.750 to 67.790 to the levy of an occupational license fee or a tax on net profits or gross receipts, except the utilities gross receipts tax levied by school districts pursuant to KRS 160.613 and 160.614, by adoption of an ordinance prior to July 15, 2008.

**Effective:** June 20, 2005

**History:** Amended 2005 Ky. Acts ch. 153, sec. 3, effective June 20, 2005. -- Amended 2004 Ky. Acts ch. 63, sec. 10, effective July 13, 2004. -- Created 2003 Ky. Acts ch. 117, sec. 24, effective June 24, 2003.