

**68.190 Credit for payment of similar city tax.**

Any amount paid to any city of the first class within such county as a license fee, for the same privilege and for the same period, shall be credited against the county license fee payable under subsections (1) and 2 of KRS 68.180. Any amount paid to any other city within such county as a license fee, for the same privilege and for the same period, shall be credited against the county license fee payable under subsections (1) and 2 of KRS 68.180, provided that such city, at least thirty (30) days prior to the beginning of any county fiscal year, has contracted with the fiscal court to contribute annually to the support of joint agencies of such county and one or more cities in the county, an amount which bears the same ratio to the annual appropriation made for such joint agencies by a city of the first class in the county, as the assessed valuations for county tax purposes, as determined by the property valuation administrator, of the real and tangible personal property, excluding franchises, located within the corporate limits of such other cities, respectively, bears to the same assessed valuations within a city of the first class in said county.

**Effective:** June 24, 2003

**History:** Amended 2003 Ky. Acts ch. 117, sec. 21, effective June 24, 2003. -- Repealed and reenacted Ky. Acts ch. 1990 Ky. Acts ch. 476, Pt. V, sec. 299, effective July 13, 1990. -- Amended 1965 (1st Extra. Sess.) Ky. Acts ch. 2, sec. 25. -- Created 1960 Ky. Acts ch. 80, sec. 3.