

**68.199 County that attains population of 30,000 -- Credit against occupational license fee -- Voluntary credit -- New fee or increase in fee.**

- (1) Notwithstanding the provisions of KRS 68.197(7), a county that enacts an occupational license fee under the authority of KRS 67.083 prior to attaining a population of thirty thousand (30,000) shall not be required to allow a credit against the county occupational license fee for an occupational license fee paid to a city within the county when it is determined that the population of the county exceeds thirty thousand (30,000).
- (2) If prior to July 15, 2002, a county voluntarily granted a credit against the county occupational license fee under the terms of an ordinance, interlocal agreement, or other agreement with a city, the county shall not eliminate the credit after it is determined that the population of the county exceeds thirty thousand (30,000).
- (3) After July 15, 2002, a county that enacts a new county occupational license fee or increases a county occupational license fee, after it is determined that the county population exceeds thirty thousand (30,000), shall be required to allow the credit against the city fee required by KRS 68.197(7) to the extent of the increase or new fee.
- (4) For purposes of this section, the county population shall be determined based only on the official decennial census by the United States Bureau of the Census.

**Effective:** June 24, 2003

**History:** Amended 2003 Ky. Acts ch. 117, sec. 22, effective June 24, 2003. -- Created 2002 Ky. Acts ch. 161, sec. 1, effective July 15, 2002.