

### **138.480 State tax on race track admissions.**

Except for the conduct of harness racing at a county fair, each person entering the grounds or enclosure of any race track at which a live race meeting is being conducted under the jurisdiction of the Kentucky Horse Racing Commission, for the purpose of attending the races or for any other purpose connected therewith, shall pay a tax of fifteen cents (\$0.15) to the state, except as otherwise provided in this section. If tickets good for more than one (1) day are issued, the sum of fifteen cents (\$0.15) shall be paid by each person using such ticket on each day that it is used. No admission tax shall be collected from any of the employees of the race track, or any of the owners or trainers of horses, or jockeys, or their employees. The admission tax provided for in this section shall be collected by the race track from each person on entering the race track or enclosure on a paid or free admission. The race track shall account to and pay to the state the money so collected.

**Effective:** July 15, 2010

**History:** Amended 2010 Ky. Acts ch. 24, sec. 105, effective July 15, 2010. -- Amended 2004 Ky. Acts ch. 191, sec. 47, effective July 13, 2004. -- Amended 1994 Ky. Acts ch. 272, sec. 3, effective July 15, 1994. -- Amended 1992 Ky. Acts ch. 109, sec. 6, effective March 30, 1992 -- Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. sec. 4223b-8.