

243.075 Certain local governments in which prohibition is discontinued may impose regulatory license fee -- Credit.

Notwithstanding the provisions of KRS 243.070, in any city of the third or fourth class in which the discontinuance of prohibition is effective by virtue of a local option election held in the manner prescribed in KRS Chapter 242 and in the case of fourth class cities, KRS 242.127 to 242.129, the governing body of the city and the governing body of the county containing the city is authorized to impose a regulatory license fee upon the gross receipts of each establishment therein licensed to sell alcoholic beverages. The regulatory license fee may be levied at the beginning of each budget period at a percentage rate as shall be reasonably estimated to fully reimburse the local government for the estimated costs of any additional policing, regulatory, or administrative expenses related to the sale of alcoholic beverages in the city and county. The regulatory license fee shall be in addition to any other taxes, fees, or licenses permitted by law, except:

- (1) A credit against a regulatory license fee in a city shall be allowed in an amount equal to any licenses or fees imposed by the city pursuant to KRS 243.070; and
- (2) In a county in which the city and county both levy a regulatory license fee, the county license fee shall only be applicable outside the jurisdictional boundaries of those cities which levy a license fee.

Effective: July 14, 2000

History: Amended 2000 Ky. Acts ch. 435, sec. 18, effective July 14, 2000. -- Amended 1998 Ky. Acts ch. 121, sec. 38, effective July 15, 1998. -- Created 1982 Ky. Acts ch. 434, sec. 16, effective July 15, 1982.