UTILITY GROSS RECEIPTS LICENSE TAX RATES

DISTRICT CODE	DISTRICT NAME	UTILITY RATE	CABLE RATE
001	ADAIR CO.	3.00%	3.00%
005	ALLEN CO.	0.00%	0.00%
006	ANCHORAGE IND.	0.00%	0.00%
011	ANDERSON CO.	3.00%	0.00%
012	ASHLAND IND.	3.00%	3.00%
013	AUGUSTA IND.	3.00%	3.00%
015	BALLARD CO.	3.00%	3.00% [1]
016	BARBOURVILLE IND.	3.00%	3.00%
017	BARDSTOWN IND.	3.00%	3.00%
021	BARREN CO.	3.00%	3.00%
025	BATH CO.	3.00%	3.00%
026	BEECHWOOD IND.	3.00%	3.00%
031	BELL CO.	3.00%	3.00%
032	BELLEVUE IND.	0.00%	0.00%
034	BEREA IND.	3.00%	3.00%
035	BOONE CO.	3.00%	3.00%
041	BOURBON CO.	3.00%	3.00%
042	BOWLING GREEN IND.	3.00%	0.00%
045	BOYD CO.	3.00%	3.00%
051	BOYLE CO.	3.00%	3.00%
055	BRACKEN CO.	3.00%	3.00%
061	BREATHITT CO.	3.00%	3.00%
065	BRECKINRIDGE CO.	3.00%	3.00%
071	BULLITT CO.	3.00%	3.00%
072	BURGIN IND.	3.00%	3.00%
075	BUTLER CO.	3.00%	0.00%
081	CALDWELL CO.	3.00%	3.00%
085	CALLOWAY CO.	3.00%	3.00%
091	CAMPBELL CO.	3.00%	3.00%
092	CAMPBELLSVILLE IND.	3.00%	3.00%
095	CARLISLE CO.	3.00%	3.00%
101	CARROLL CO.	3.00%	0.00%
105	CARTER CO.	3.00%	3.00%
111	CASEY CO.	3.00%	3.00%
113	CAVERNA IND.	0.00%	0.00%
115	CHRISTIAN CO.	3.00%	3.00%
121	CLARK CO.	3.00%	3.00%
125	CLAY CO.	3.00%	3.00%
131	CLINTON CO.	3.00%	3.00%
132	CLOVERPORT IND.	3.00%	3.00%
133	CORBIN IND.	3.00%	3.00%
134	COVINGTON IND.	0.00%	0.00%
135	CRITTENDEN CO.	3.00%	3.00%
141	CUMBERLAND CO.	3.00%	3.00%

DISTRICT CODE	DISTRICT NAME	UTILITY RATE	CABLE RATE
143	DANVILLE IND.	3.00%	3.00%
145	DAVIESS CO.	3.00%	3.00%
146	DAWSON SPRINGS IND.	3.00%	3.00%
147	DAYTON IND.	0.00%	0.00%
149	EAST BERNSTADT IND.	3.00%	3.00%
151	EDMONSON CO.	3.00%	3.00% [2]
152	ELIZABETHTOWN IND.	3.00%	3.00%
155	ELLIOTT CO.	3.00%	3.00%
156	EMINENCE IND.	3.00%	3.00%
157	ERLANGER IND.	3.00%	3.00%
161	ESTILL CO.	3.00%	0.00%
162	FAIRVIEW IND.	3.00% [9]	3.00% [9]
165	FAYETTE CO.	3.00%	3.00%
171	FLEMING CO.	3.00%	0.00%
175	FLOYD CO.	0.00%	0.00%
176	FORT THOMAS IND.	3.00%	3.00%
177	FRANKFORT IND.	3.00%	3.00%
181	FRANKLIN CO.	3.00%	3.00%
185	FULTON CO.	3.00%	3.00%
186	FULTON IND.	3.00%	3.00%
191	GALLATIN CO.	3.00%	0.00%
195	GARRARD CO.	3.00%	3.00%
197	GLASGOW IND.	0.00%	0.00%
201	GRANT CO.	3.00%	3.00%
205	GRAVES CO.	3.00%	3.00%
211	GRAYSON CO.	3.00%	3.00%
215	GREEN CO.	3.00%	3.00%
221	GREENUP CO.	0.00%	0.00%
225	HANCOCK CO.	3.00%	3.00%
231	HARDIN CO.	3.00%	3.00%
235	HARLAN CO.	3.00%	3.00%
236	HARLAN IND.	3.00%	3.00%
241	HARRISON CO.	3.00%	3.00%
242	HARRODSBURG IND.	Merger w/ # 421 [5]	
245	HART CO.	3.00%	3.00%
246	HAZARD IND.	3.00%	3.00%
251	HENDERSON CO.	3.00%	3.00%
255	HENRY CO.	3.00%	3.00%
261	HICKMAN CO.	3.00%	3.00%
265	HOPKINS CO.	0.00%	0.00%
271	JACKSON CO.	3.00% [7]	3.00% [7]
272	JACKSON IND.	3.00%	3.00%
275	JEFFERSON CO.	0.00%	0.00%
276	JENKINS IND.	3.00%	0.00%

DISTRICT CODE	DISTRICT NAME	UTILITY RATE	CABLE RATE
281	JESSAMINE CO.	3.00%	3.00%
285	JOHNSON CO.	3.00%	3.00%
291	KENTON CO.	3.00%	3.00%
295	KNOTT CO.	3.00%	3.00%
301	KNOX CO.	3.00%	3.00%
305	LARUE CO.	3.00%	3.00%
311	LAUREL CO.	3.00%	3.00%
315	LAWRENCE CO.	3.00%	3.00%
321	LEE CO.	3.00%	3.00%
325	LESLIE CO.	3.00%	3.00%
331	LETCHER CO.	3.00%	3.00%
335	LEWIS CO.	2.50%	2.50%
341	LINCOLN CO.	3.00%	3.00%
345	LIVINGSTON CO.	3.00%	0.00%
351	LOGAN CO.	3.00%	3.00%
354	LUDLOW IND.	3.00%	3.00%
361	LYON CO.	3.00%	3.00%
365	MADISON CO.	3.00%	3.00%
371	MAGOFFIN CO.	3.00%	3.00%
375	MARION CO.	3.00%	3.00%
381	MARSHALL CO.	3.00%	3.00%
385	MARTIN CO.	3.00%	3.00%
391	MASON CO.	3.00%	3.00%
392	MAYFIELD IND.	3.00%	3.00% [8]
395	McCRACKEN CO.	3.00%	0.00%
401	McCREARY CO.	3.00%	3.00%
405	McLEAN CO.	3.00%	3.00%
411	MEADE CO.	3.00%	3.00%
415	MENIFEE CO.	3.00%	3.00%
421	MERCER CO.	3.00%	3.00%
425	METCALFE CO.	3.00%	3.00%
426	MIDDLESBORO IND.	3.00%	0.00%
431	MONROE CO.	3.00%	3.00% [1]
435	MONTGOMERY CO.	3.00%	3.00%
436	MONTICELLO IND.	Merger w/ # 581 [10]	
441	MORGAN CO.	3.00%	3.00%
445	MUHLENBERG CO.	0.00%	0.00%
446	MURRAY IND.	3.00%	3.00%
451	NELSON CO.	3.00%	3.00%
452	NEWPORT IND.	0.00%	0.00%
455	NICHOLAS CO.	3.00%	3.00%
461	OHIO CO.	3.00%	3.00%
465	OLDHAM CO.	3.00%	3.00%
471	OWEN CO.	3.00%	3.00%

DISTRICT CODE	DISTRICT NAME	UTILITY RATE	CABLE RATE
472	OWENSBORO IND.	3.00%	3.00%
475	OWSLEY CO.	3.00%	3.00%
476	PADUCAH IND.	3.00%	3.00% [1]
477	PAINTSVILLE IND.	3.00%	3.00%
478	PARIS IND.	3.00%	3.00%
481	PENDLETON CO.	3.00%	3.00%
485	PERRY CO.	3.00%	3.00%
491	PIKE CO.	3.00%	3.00%
492	PIKEVILLE IND.	3.00%	3.00%
493	PINEVILLE IND.	3.00%	3.00% [1]
495	POWELL CO.	3.00%	3.00%
496	PROVIDENCE IND.	Merger w/ # 585 [8]	
501	PULASKI CO.	3.00%	0.00%
502	RACELAND IND.	0.00%	0.00%
505	ROBERTSON CO.	3.00%	3.00%
511	ROCKCASTLE CO.	3.00%	3.00%
515	ROWAN CO.	3.00%	3.00% [2]
521	RUSSELL CO.	3.00%	3.00%
522	RUSSELL IND.	3.00%	3.00%
523	RUSSELLVILLE IND.	3.00%	3.00%
524	SCIENCE HILL IND.	3.00%	3.00%
525	SCOTT CO.	3.00%	3.00%
531	SHELBY CO.	3.00%	3.00%
533	SILVER GROVE IND.	Merger w/ # 091 [12 & 13]	
535	SIMPSON CO.	3.00%	0.00%
536	SOMERSET IND.	3.00%	3.00%
537	SOUTHGATE IND.	3.00% [11]	3.00% [11]
541	SPENCER CO.	3.00%	0.00%
545	TAYLOR CO.	3.00%	3.00%
551	TODD CO.	3.00%	3.00%
555	TRIGG CO.	3.00% [3]	3.00% [3]
561	TRIMBLE CO.	3.00%	3.00% [4]
565	UNION CO.	3.00%	3.00%
567	WALTON-VERONA IND.	3.00%	3.00%
571	WARREN CO.	3.00%	0.00%
575	WASHINGTON CO.	3.00%	3.00%
581	WAYNE CO.	3.00%	3.00%
585	WEBSTER CO.	3.00%	3.00%
586	WEST POINT IND.	Merger w/ # 231 [14]	
591	WHITLEY CO.	3.00%	3.00%
592	WILLIAMSBURG IND.	3.00%	0.00%
593	WILLIAMSTOWN IND.	3.00%	3.00% [1]
595	WOLFE CO.	3.00%	3.00%
601	WOODFORD CO.	3.00%	3.00%

[1] School Districts Imposing New Tax Rate on Cable Services Effective July 1, 2005
[2] School Districts Imposing New Tax Rate on Cable Services Effective January 1, 2006
[3] Rate change effective November 1, 2005
[4] School Districts Imposing New Tax Rate on Cable Services Effective October 1, 2005
[5] Merger with Mercer County School District Effective July 1, 2006
[6] School District imposing the tax since May 2001 not previously shown on the rate table
[7] School Districts Imposing New Tax Rate on Utilities and Cable Services Effective August 1, 2011
[8] Merger with Webster County School District Effective July 1, 2007
[9] School Districts Imposing New Tax Rate on Utilities and Cable Services Effective April 1, 2013
[10] Merger with Wayne County School District Effective July 1, 2013
[11] School Districts Imposing New Tax Rate on Utilities and Cable Services Effective June 1, 2014
[12] School Districts Imposing New Tax Rate on Utilities and Cable Services Effective August 1, 2015
[13] Merger with Campbell County School District Effective July 1, 2019
[14] Merger with Hardin County School District Effective July 1, 2020