

**Commonwealth of Kentucky
Local Government Premium Taxes
2017 - 2018 Schedule**

Tax Code	Municipality Name	Municipality Code	Fire and Allied Perils	Casualty Liability Only	Vehicle	Inland Marine	Health	Life	All Other Risk Taxed	Min Tax
27	Adairville	0121	10%	5%	5%	10%	None	None	None	
11	Albany	0122	10%	10%	10%	10%	10%	10%	10%	
	Alexandria	0123	10%	10%	10%	10%	None	None	10%	\$5.00
	Allen	0237	6%	6%	6%	6%	6%	6%	6%	
	Anchorage	0124	5%	5%	5%	5%	5%	5%	5%	
B	Anderson County	0852	4%	4%	4%	4%	4%	4%	4%	
41	Arlington	0239	8%	8%	8%	8%	8%	8%	8%	\$25.00
	Ashland	0003	10%	10%	10%	10%	10%	10%	10%	
16	Auburn	0125	6%	6%	6%	6%	None	None	6%	
	Audubon Park	0126	9%	9%	9%	9%	9%	9%	9%	
	Augusta	0030	5%	5%	5%	5%	None	5%	5%	
	Bancroft	0240	5%	5%	5%	5%	5%	5%	5%	
	Barbourmeade	0242	5%	5%	5%	5%	None	5%	5%	
	Barbourville	0031	9%	9%	9%	9%	9%	9%	9%	
	Bardwell	0127	9%	9%	9%	9%	9%	9%	9%	
19	Barlow	0243	3% or 7%	3% or 7%	3% or 7%	3% or 7%	3% or 7%	3% or 7%	3% or 7%	
17	Beattyville	0128	8%	8%	8%	8%	4%	8%	8%	
	Beaver Dam	0033	6.9%	6.9%	6.9%	6.9%	None	None	6.9%	

The **asterisk *** indicates any municipalities that have adopted a premium tax or amended their taxes, payees or addresses since the last updated edition.

A Louisville Urban Services District has been established, which collects LGPT on Health Premiums for citizens living within the previous city boundary of Louisville.

Report is sorted by Municipality Name

**Commonwealth of Kentucky
Local Government Premium Taxes
2017 - 2018 Schedule**

Tax Code	Municipality Name	Municipality Code	Fire and Allied Perils	Casualty Liability Only	Vehicle	Inland Marine	Health	Life	All Other Risk Taxed	Min Tax
	Bedford	0244	11%	11%	11%	11%	11%	11%	11%	\$5.00
	Beechwood Village	0129	5%	5%	5%	5%	None	5%	5%	
E	* Bell County	0856	7%	7%	7%	7%	None	7%	None	
	Bellemeade	0247	5%	5%	5%	5%	None	5%	5%	
	Bellevue	0034	10%	10%	10%	10%	10%	10%	10%	
	Bellewood	0248	5%	5%	5%	5%	5%	5%	5%	
	Benton	0035	7.5%	7.5%	7.5%	7.5%	7.5%	\$18.75 Flat	7.5%	
	Berea	0036	6%	6%	6%	6%	None	6%	6%	
	Berry	0249	7.25%	7.25%	7.25%	7.25%	7.25%	7.25%	7.25%	
	Blue Ridge Manor	0251	5%	5%	5%	5%	5%	5%	5%	
	Bonnieville	1026	8%	8%	8%	8%	8%	8%	8%	
07	Bowling Green	0004	7%	2%	2%	7%	2%	2%	7%	\$5.00
	Bradfordsville	0254	3%	3%	3%	3%	3%	3%	3%	
	Brandenburg	0132	5%	5%	5%	5%	5%	5%	5%	
30	Breckinridge County	0863	5%	5%	5%	5%	None	5%	5%	
	Briarwood	0256	5%	5%	5%	5%	5%	5%	5%	
	* Brodhead	0259	6%	6%	6%	6%	6%	6%	6%	
	Broeck Pointe	0455	5%	5%	5%	5%	5%	5%	5%	

The **asterisk *** indicates any municipalities that have adopted a premium tax or amended their taxes, payees or addresses since the last updated edition.

A Louisville Urban Services District has been established, which collects LGPT on Health Premiums for citizens living within the previous city boundary of Louisville.

Report is sorted by Municipality Name

**Commonwealth of Kentucky
Local Government Premium Taxes
2017 - 2018 Schedule**

Tax Code	Municipality Name	Municipality Code	Fire and Allied Perils	Casualty Liability Only	Vehicle	Inland Marine	Health	Life	All Other Risk Taxed	Min Tax
	Bromley	0133	10%	10%	10%	10%	None	None	10%	
	Brooksville	0134	7%	7%	7%	7%	7%	7%	7%	
	Brownsboro Farm	0260	5%	5%	5%	5%	None	5%	5%	
	Brownsboro Village	1015	5%	5%	5%	5%	5%	5%	5%	
	Brownsville	0135	7%	7%	7%	7%	7%	7%	7%	
A	Bullitt County	0864	5%	5%	5%	5%	None	None	5%	
	Burgin	0136	10%	10%	10%	10%	10%	10%	10%	
	Burkesville	0137	10%	10%	10%	10%	10%	10%	10%	
	* Burnside	0138	9%	9%	9%	9%	9%	9%	9%	\$5.00
	Butler	0139	10%	10%	10%	10%	10%	10%	10%	
	Cadiz	0140	6%	6%	6%	6%	6%	6%	6%	
	Calhoun	0141	12%	12%	12%	12%	12%	12%	12%	
	California	0264	10%	10%	10%	10%	None	10%	10%	
	Calvert City	0037	7%	7%	7%	7%	7%	7%	7%	
	Cambridge	0266	5%	5%	5%	5%	5%	5%	5%	
	Campbell County	0868	10%	10%	10%	10%	None	None	10%	
	* Campbellsburg	0142	12%	12%	12%	12%	12%	12%	12%	\$5.00
	Campbellsville	0011	10%	10%	10%	10%	10%	2%	10%	

The **asterisk** * indicates any municipalities that have adopted a premium tax or amended their taxes, payees or addresses since the last updated edition.

A Louisville Urban Services District has been established, which collects LGPT on Health Premiums for citizens living within the previous city boundary of Louisville.

Report is sorted by Municipality Name

**Commonwealth of Kentucky
Local Government Premium Taxes
2017 - 2018 Schedule**

Tax Code	Municipality Name	Municipality Code	Fire and Allied Perils	Casualty Liability Only	Vehicle	Inland Marine	Health	Life	All Other Risk Taxed	Min Tax
	Campton	0267	8%	8%	8%	8%	None	None	8%	
	Caneyville	0268	5.2%	5.2%	5.2%	5.2%	None	None	None	\$5.00
	Carlisle	0038	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	\$5.00
	Carrollton	0039	8%	8%	8%	8%	8%	8%	8%	
	Carter County	0870	9%	9%	9%	9%	None	None	9%	
	Casey County	0872	6%	6%	6%	6%	None	None	6%	
	Catlettsburg	0040	14%	14%	14%	14%	14%	14%	14%	\$5.00
	Cave City	0143	8%	8%	8%	8%	8%	8%	None	
	Centertown	0272	6%	6%	6%	6%	None	None	6%	
09	Central City	0041	8%	8%	8%	8%	8%	8%	8%	
	Clark County	0994	4%	4%	4%	4%	None	None	4%	
	Clarkson	0276	5%	5%	5%	5%	5%	5%	5%	\$5.00
	Clay	0144	8%	8%	8%	8%	None	None	8%	
	Clay City	0145	5%	5%	5%	5%	None	None	None	
24	Cloverport	0147	9%	9%	9%	9%	9%	None	9%	\$5.00
	Coal Run Village	1011	4%	4%	4%	4%	None	4%	4%	
	Cold Spring	0148	10%	10%	10%	10%	None	None	10%	
	Coldstream	0447	5%	5%	5%	5%	5%	5%	5%	

The **asterisk *** indicates any municipalities that have adopted a premium tax or amended their taxes, payees or addresses since the last updated edition.

A Louisville Urban Services District has been established, which collects LGPT on Health Premiums for citizens living within the previous city boundary of Louisville.

Report is sorted by Municipality Name

**Commonwealth of Kentucky
Local Government Premium Taxes
2017 - 2018 Schedule**

Tax Code	Municipality Name	Municipality Code	Fire and Allied Perils	Casualty Liability Only	Vehicle	Inland Marine	Health	Life	All Other Risk Taxed	Min Tax
	Columbia	0042	10%	10%	10%	10%	10%	10%	10%	
	Corbin	0012	9%	9%	9%	9%	9%	9%	9%	
	Corinth	0279	10%	10%	10%	10%	10%	10%	10%	
	Corydon	0150	12%	12%	12%	12%	12%	12%	12%	
44	Covington	0005	12%	12%	12%	12%	12%	12%	12%	
	Crab Orchard	0280	9%	9%	9%	9%	9%	9%	9%	
	Creekside	0458	5.8%	5.8%	5.8%	5.8%	5.8%	5.8%	5.8%	
	Crescent Springs	0151	5%	5%	5%	5%	5%	10%	5%	
	Crestview	0282	10%	10%	10%	10%	None	None	10%	
J	Crestwood	0284	10%	10%	10%	10%	10%	10%	10%	
14	Crittenden	0285	9%	9%	9%	9%	9%	9%	9%	
	Crittenden County	1007	2%	2%	2%	2%	None	None	2%	
	Crofton	0153	10%	10%	10%	10%	10%	10%	10%	
	Crossgate	0286	5%	5%	5%	5%	5%	5%	5%	
	Cumberland	0043	8%	8%	8%	8%	8%	8%	8%	
	Cynthiana	0044	6%	6%	6%	6%	6%	6%	6%	
	Danville	0013	8%	8%	8%	8%	None	8%	8%	
E-12	Daviess County	0879	8.9%	8.9%	8.9%	8.9%	4.9%	None	None	

The **asterisk *** indicates any municipalities that have adopted a premium tax or amended their taxes, payees or addresses since the last updated edition.

A Louisville Urban Services District has been established, which collects LGPT on Health Premiums for citizens living within the previous city boundary of Louisville.

Report is sorted by Municipality Name

**Commonwealth of Kentucky
Local Government Premium Taxes
2017 - 2018 Schedule**

Tax Code	Municipality Name	Municipality Code	Fire and Allied Perils	Casualty Liability Only	Vehicle	Inland Marine	Health	Life	All Other Risk Taxed	Min Tax
A	Dawson Springs	0045	10%	10%	10%	10%	5%	5%	10%	
01	Dayton	0046	11%	11%	11%	11%	None	None	11%	
	Dixon	0288	5%	5%	5%	5%	5%	5%	5%	
	Douglass Hills	0047	5%	5%	5%	5%	None	5%	5%	
	Dover	0289	7%	7%	7%	7%	7%	7%	7%	
	Druid Hills	0290	5%	5%	5%	5%	5%	5%	5%	
	Dry Ridge	0156	8.5%	8.5%	8.5%	8.5%	8.5%	8.5%	8.5%	
	Earlington	0048	10%	10%	10%	10%	10%	10%	10%	
	Eddyville	0157	10%	10%	5%	10%	None	None	10%	\$5.00
	Edmonton	0158	7%	7%	7%	7%	7%	7%	7%	
A	Ekron	0292	3%	3%	3%	3%	3%	10%	3%	
	Elizabethtown	0050	8%	8%	8%	8%	None	None	8%	
	Elkhorn City	0051	3%	3%	3%	3%	None	3%	3%	
	Elkton	0052	8%	8%	8%	8%	None	None	8%	\$10.00
	Elliott County	0999	6%	6%	6%	6%	None	None	6%	
	Elsmere	0053	10%	10%	10%	10%	10%	10%	10%	
	Eminence	0054	10%	10%	10%	10%	10%	10%	10%	
	Erlanger	0014	10%	10%	10%	10%	10%	10%	10%	

The **asterisk *** indicates any municipalities that have adopted a premium tax or amended their taxes, payees or addresses since the last updated edition.

A Louisville Urban Services District has been established, which collects LGPT on Health Premiums for citizens living within the previous city boundary of Louisville.

Report is sorted by Municipality Name

**Commonwealth of Kentucky
Local Government Premium Taxes
2017 - 2018 Schedule**

Tax Code	Municipality Name	Municipality Code	Fire and Allied Perils	Casualty Liability Only	Vehicle	Inland Marine	Health	Life	All Other Risk Taxed	Min Tax
	Evarts	0159	10%	10%	10%	10%	10%	10%	10%	
	Ewing	1002	6%	6%	6%	6%	None	6%	6%	
	Falmouth	0055	10%	10%	10%	10%	10%	10%	10%	
	Fincastle	0297	5%	5%	5%	5%	5%	5%	5%	
	Flatwoods	0015	8%	8%	8%	8%	None	\$25.00 Flat	8%	\$5.00
36	Fleming County	1005	6%	6%	6%	6%	None	6%	6%	
	Fleming-Neon	0161	5%	5%	5%	5%	5%	5%	5%	
K	Flemingsburg	0056	6%	6%	6%	6%	6%	6%	6%	\$10.00
	Florence	0016	8%	8%	8%	8%	8%	8%	8%	
A	* Floyd County	1029	6%	6%	6%	6%	6%	6%	6%	\$10.00
	Fordsville	0298	8%	8%	8%	8%	8%	8%	8%	
	Forest Hills	0299	5%	5%	5%	5%	5%	5%	5%	
H	Fort Mitchell	0057	7%	7%	7%	7%	7%	7%	7%	
	Fort Thomas	0058	10%	10%	10%	10%	10%	10%	10%	
P	Fort Wright	0059	8%	8%	8%	8%	None	8%	8%	
	Fountain Run	0301	5%	5%	5%	5%	5%	5%	5%	
	Fox Chase	0967	5%	5%	5%	5%	None	None	5%	
	Frankfort	0006	6%	6%	6%	6%	6%	6%	6%	

The **asterisk *** indicates any municipalities that have adopted a premium tax or amended their taxes, payees or addresses since the last updated edition.

A Louisville Urban Services District has been established, which collects LGPT on Health Premiums for citizens living within the previous city boundary of Louisville.

Report is sorted by Municipality Name

**Commonwealth of Kentucky
Local Government Premium Taxes
2017 - 2018 Schedule**

Tax Code	Municipality Name	Municipality Code	Fire and Allied Perils	Casualty Liability Only	Vehicle	Inland Marine	Health	Life	All Other Risk Taxed	Min Tax
	Franklin	0060	9%	9%	9%	9%	9%	9%	9%	
	Franklin County	0886	6%	6%	6%	6%	None	6%	6%	
	Fredonia	0162	6%	6%	6%	6%	None	None	6%	
A	Frenchburg	0302	5%	5%	5%	5%	5%	5%	5%	
B-04	Fulton County	0887	3%	3%	3%	3%	None	3%	3%	\$10.00
	Gamaliel	0303	7%	7%	7%	7%	7%	7%	7%	
37	Georgetown	0062	5%	5%	5%	5%	5%	5%	5%	
	Ghent	1003	5%	5%	5%	5%	5%	5%	5%	
	Glasgow	0017	5%	5%	5%	5%	2%	2%	5%	
	Glencoe	0309	6%	6%	6%	6%	6%	6%	6%	
	Glenview	0464	5%	5%	5%	5%	5%	5%	5%	
	Glenview Hills	0307	5%	5%	5%	5%	None	5%	5%	
	Glenview Manor	0308	5%	5%	5%	5%	None	None	None	
	Goose Creek	0310	10%	10%	10%	10%	None	10%	10%	
	Goshen	0451	10%	10%	10%	10%	None	10%	10%	
	Graymoor-Devondale	0312	5%	5%	5%	5%	None	5%	5%	
	Grayson	0063	10.5%	10.5%	10.5%	10.5%	None	None	10.5%	
48-43	* Green County	1025	3%	3%	3%	3%	None	None	3%	

The **asterisk *** indicates any municipalities that have adopted a premium tax or amended their taxes, payees or addresses since the last updated edition.

A Louisville Urban Services District has been established, which collects LGPT on Health Premiums for citizens living within the previous city boundary of Louisville.

Report is sorted by Municipality Name

**Commonwealth of Kentucky
Local Government Premium Taxes
2017 - 2018 Schedule**

Tax Code	Municipality Name	Municipality Code	Fire and Allied Perils	Casualty Liability Only	Vehicle	Inland Marine	Health	Life	All Other Risk Taxed	Min Tax
	Green Spring	0313	5.75%	5.75%	5.75%	5.75%	None	5.75%	5.75%	
	Greensburg	0164	10%	10%	10%	10%	None	10%	10%	
	Greenup	0165	8%	8%	8%	8%	None	None	None	\$5.00
	Greenville	0064	11%	11%	11%	11%	11%	11%	11%	
	Guthrie	0166	8%	8%	8%	8%	None	5%	8%	
	Hanson	0314	10%	10%	10%	10%	None	10%	10%	
	Hardinsburg	0168	6%	6%	6%	6%	6%	None	6%	
	Harlan	0065	8%	8%	8%	8%	None	8%	8%	
	Harrodsburg	0066	10%	10%	10%	10%	10%	10%	10%	
	Hartford	0169	10%	10%	10%	10%	10%	10%	10%	
	Hawesville	0974	8%	8%	8%	8%	8%	None	8%	
	Hazard	0018	5%	5%	5%	5%	5%	5%	5%	
	* Hebron Estates	0981	5%	5%	5%	5%	None	None	5%	
	Henderson	0019	10%	10%	10%	10%	10%	10%	10%	\$5.00
A	Henderson County	0900	9.75%	9.75%	9.75%	9.75%	9.75%	9.75%	9.75%	
	Heritage Creek	0996	5%	5%	5%	5%	None	5%	5%	
B	Hickman	0067	3%	3%	3%	3%	None	None	3%	
	Hickory Hill	0444	5%	5%	5%	5%	None	5%	5%	

The **asterisk *** indicates any municipalities that have adopted a premium tax or amended their taxes, payees or addresses since the last updated edition.

A Louisville Urban Services District has been established, which collects LGPT on Health Premiums for citizens living within the previous city boundary of Louisville.

Report is sorted by Municipality Name

**Commonwealth of Kentucky
Local Government Premium Taxes
2017 - 2018 Schedule**

Tax Code	Municipality Name	Municipality Code	Fire and Allied Perils	Casualty Liability Only	Vehicle	Inland Marine	Health	Life	All Other Risk Taxed	Min Tax
	Highland Heights	0171	10%	10%	10%	10%	None	None	10%	
	Hills And Dales	0448	5%	5%	5%	5%	None	5%	5%	
	Hillview	1020	7%	7%	7%	7%	None	None	7%	
A	Hindman	0172	3%	3%	3%	3%	None	3%	3%	
47	Hodgenville	0069	10%	10%	10%	10%	10%	10%	10%	
	Hollow Creek	0318	5%	5%	5%	5%	5%	5%	5%	
A	Hopkins County	0903	10%	10%	10%	10%	None	10%	10%	
	* Hopkinsville	0020	8.5%	8.5%	8.5%	8.5%	8.5%	8.5%	8.5%	
	Horse Cave	0173	8%	8%	8%	8%	8%	8%	8%	
	Houston Acres	0321	7%	7%	7%	7%	None	7%	7%	
	Hunters Hollow	0969	5%	5%	5%	5%	None	None	5%	
	Hurstbourne	0449	8%	8%	8%	8%	None	8%	8%	
	Hurstbourne Acres	0322	5%	5%	5%	5%	5%	5%	5%	
	Hustonville	0174	6%	6%	6%	6%	None	None	6%	
	Hyden	0323	4%	4%	4%	4%	4%	4%	4%	
	Indian Hills	0176	5%	5%	5%	5%	5%	5%	5%	
	Irvine	0070	10%	10%	10%	10%	None	10%	10%	\$5.00
	* Irvington	0177	10%	10%	10%	10%	10%	10%	10%	

The **asterisk** * indicates any municipalities that have adopted a premium tax or amended their taxes, payees or addresses since the last updated edition.

A Louisville Urban Services District has been established, which collects LGPT on Health Premiums for citizens living within the previous city boundary of Louisville.

Report is sorted by Municipality Name

**Commonwealth of Kentucky
Local Government Premium Taxes
2017 - 2018 Schedule**

Tax Code	Municipality Name	Municipality Code	Fire and Allied Perils	Casualty Liability Only	Vehicle	Inland Marine	Health	Life	All Other Risk Taxed	Min Tax
	Island	0326	8%	8%	8%	8%	8%	8%	8%	
	Jackson	0071	8.5%	8.5%	8.5%	8.5%	None	None	8.5%	
	Jackson County	0904	5%	5%	5%	5%	None	None	5%	
	Jamestown	0178	10%	10%	10%	10%	10%	10%	10%	
	Jeffersontown	0072	5%	5%	5%	5%	None	5%	5%	
	Jeffersonville	0439	4%	4%	4%	4%	None	4%	None	\$5.00
	Jenkins	0073	6%	6%	6%	6%	6%	6%	6%	
	Junction City	0179	12%	12%	12%	12%	12%	12%	12%	
L-35	Kenton County	1000	8%	8%	8%	8%	None	None	8%	\$5.00
	Kingsley	0330	5%	5%	5%	5%	5%	None	5%	
A-49	* Knott County	1028	8%	8%	8%	8%	None	None	8%	
15	Kuttawa	0180	10%	None	None	None	None	None	None	\$5.00
	La Center	0181	3%	3%	3%	3%	None	3%	3%	\$25.00
	Lafayette	0331	7%	7%	7%	7%	7%	7%	7%	
	Lagrange	0074	10%	10%	10%	10%	10%	10%	10%	
	Lakeside Park	0182	8%	8%	8%	8%	8%	10%	8%	
	Lancaster	0183	10%	10%	10%	10%	10%	10%	10%	
	Langdon Place	0332	5%	5%	5%	5%	5%	5%	5%	

The **asterisk** * indicates any municipalities that have adopted a premium tax or amended their taxes, payees or addresses since the last updated edition.

A Louisville Urban Services District has been established, which collects LGPT on Health Premiums for citizens living within the previous city boundary of Louisville.

Report is sorted by Municipality Name

**Commonwealth of Kentucky
Local Government Premium Taxes
2017 - 2018 Schedule**

Tax Code	Municipality Name	Municipality Code	Fire and Allied Perils	Casualty Liability Only	Vehicle	Inland Marine	Health	Life	All Other Risk Taxed	Min Tax
B	Lawrenceburg	0075	8%	8%	8%	8%	8%	8%	8%	
	Lebanon	0076	10%	10%	10%	10%	10%	10%	10%	
	Lebanon Junction	0975	5%	5%	5%	5%	None	None	5%	
	Leitchfield	0077	8%	8%	8%	8%	8%	8%	8%	\$5.00
	Lewis County	0917	6%	6%	6%	6%	None	6%	6%	
08	Lewisburg	0185	10%	None	5%	None	None	None	None	\$5.00
D	Lexington-Fayette	0002	5%	5%	5%	5%	5%	5%	5%	\$5.00
	Liberty	0187	8%	8%	8%	8%	None	None	8%	
	Lincolnshire	0336	5%	5%	5%	5%	None	5%	5%	
	Livermore	0188	10%	10%	10%	10%	10%	10%	10%	
	Livingston	0337	7%	7%	7%	7%	7%	7%	7%	
	London	0078	7%	7%	7%	7%	7%	7%	7%	\$5.00
	Loretto	0339	3%	3%	3%	3%	3%	3%	3%	\$5.00
29	Louisa	0189	8%	8%	8%	8%	8%	8%	8%	\$25.00
R	Louisville Urban Services Dist	1017	5%	5%	5%	5%	5%	5%	5%	
R	Louisville-Jefferson	0001	5%	5%	5%	5%	None	5%	5%	
	Loyall	0190	9.2%	9.2%	9.2%	9.2%	9.2%	9.2%	9.2%	
	Ludlow	0079	10%	10%	10%	10%	10%	10%	10%	

The **asterisk *** indicates any municipalities that have adopted a premium tax or amended their taxes, payees or addresses since the last updated edition.

A Louisville Urban Services District has been established, which collects LGPT on Health Premiums for citizens living within the previous city boundary of Louisville.

Report is sorted by Municipality Name

**Commonwealth of Kentucky
Local Government Premium Taxes
2017 - 2018 Schedule**

Tax Code	Municipality Name	Municipality Code	Fire and Allied Perils	Casualty Liability Only	Vehicle	Inland Marine	Health	Life	All Other Risk Taxed	Min Tax
	Lynch	1022	8%	8%	8%	8%	8%	8%	8%	
H	Lyndon	0080	5%	5%	5%	5%	None	5%	5%	
	Lynnview	0192	5%	5%	5%	5%	None	5%	5%	
	Madisonville	0081	10%	10%	10%	10%	None	10%	10%	
	Manchester	0082	4%	4%	4%	4%	4%	4%	4%	
	Manor Creek	0341	5%	5%	5%	5%	5%	5%	5%	
	Marion	0083	4%	4%	4%	4%	4%	4%	4%	
	Martin	0084	9%	9%	9%	9%	9%	9%	9%	
	Maryhill Estates	0342	5.75%	5.75%	5.75%	5.75%	5.75%	5.75%	5.75%	
31	Mason County	0930	7%	7%	7%	7%	None	7%	7%	
	Mayfield	0021	9%	9%	9%	9%	9%	9%	9%	\$5.00
	* Maysville	0022	8%	8%	8%	8%	8%	None	8%	
	Mc Henry	0985	5%	5%	5%	5%	5%	None	5%	
	McKee	0193	10%	10%	10%	10%	10%	10%	10%	
A	Meade County	0931	5%	5%	5%	5%	None	5%	5%	
	Meadow Vale	0194	5%	5%	5%	5%	None	5%	5%	
	Meadowbrook Farm	0344	5%	5%	5%	5%	5%	5%	5%	
	Meadowview Estates	0345	5%	5%	5%	5%	None	5%	5%	

The **asterisk *** indicates any municipalities that have adopted a premium tax or amended their taxes, payees or addresses since the last updated edition.

A Louisville Urban Services District has been established, which collects LGPT on Health Premiums for citizens living within the previous city boundary of Louisville.

Report is sorted by Municipality Name

**Commonwealth of Kentucky
Local Government Premium Taxes
2017 - 2018 Schedule**

Tax Code	Municipality Name	Municipality Code	Fire and Allied Perils	Casualty Liability Only	Vehicle	Inland Marine	Health	Life	All Other Risk Taxed	Min Tax
	Melbourne	0346	10%	10%	10%	10%	10%	10%	10%	\$5.00
A	Menifee County	0932	6%	6%	6%	6%	None	None	6%	
	Mentor	0347	10%	10%	10%	10%	None	10%	10%	
	Middlesboro	0023	3%	3%	3%	3%	3%	2%	3%	
	Middletown	0085	5%	5%	5%	5%	None	5%	5%	
	Midway	0195	5%	5%	5%	5%	5%	5%	5%	
32	Millersburg	0196	12%	12%	12%	12%	12%	12%	12%	\$5.00
A-46	Milton	0348	8%	8%	8%	8%	8%	8%	8%	
	Mockingbird Valley	1016	5%	5%	5%	5%	5%	5%	5%	
	Monticello	0086	6%	6%	6%	6%	None	None	6%	\$5.00
	Morehead	0087	5%	5%	None	5%	None	None	None	
23	Morgan County	0937	4.5%	4.5%	4.5%	4.5%	None	None	4.5%	
	Morganfield	0088	7%	7%	7%	7%	None	None	7%	
15	Morgantown	0198	8%	8%	8%	8%	8%	8%	8%	
	Mortons Gap	0199	10%	10%	10%	10%	None	10%	10%	
50	* Mount Olivet	1027	5%	5%	5%	5%	5%	None	5%	
	Mount Sterling	0089	10%	10%	10%	10%	10%	10%	10%	
	Mount Vernon	1010	4%	4%	4%	4%	4%	4%	4%	

The **asterisk *** indicates any municipalities that have adopted a premium tax or amended their taxes, payees or addresses since the last updated edition.

A Louisville Urban Services District has been established, which collects LGPT on Health Premiums for citizens living within the previous city boundary of Louisville.

Report is sorted by Municipality Name

**Commonwealth of Kentucky
Local Government Premium Taxes
2017 - 2018 Schedule**

Tax Code	Municipality Name	Municipality Code	Fire and Allied Perils	Casualty Liability Only	Vehicle	Inland Marine	Health	Life	All Other Risk Taxed	Min Tax
A	Mount Washington	1008	4.5%	4.5%	4.5%	4.5%	None	None	4.5%	
	Muldraugh	0202	9.5%	9.5%	9.5%	9.5%	9.5%	9.5%	9.5%	\$5.00
	Munfordville	0203	9.2%	9.2%	9.2%	9.2%	9.2%	9.2%	9.2%	
	Murray	0024	9.5%	9.5%	9.5%	9.5%	None	None	9.5%	
	Murray Hill	0446	5%	5%	5%	5%	None	5%	5%	
	Nebo	0352	10%	10%	10%	10%	None	10%	10%	
40	New Castle	0353	12%	12%	12%	12%	None	12%	12%	
02	New Haven	0354	8%	8%	8%	8%	None	None	8%	\$5.00
	Newport	0007	15%	15%	15%	10%	15%	10%	10%	
	Nicholasville	0025	9%	9%	9%	9%	None	9%	9%	
	Norbourne Estates	0355	5%	5%	5%	5%	None	5%	5%	
	North Middletown	0206	9%	9%	9%	9%	9%	9%	9%	
	Northfield	0205	5%	5%	5%	5%	None	5%	5%	
	Nortonville	0207	10%	10%	10%	10%	None	10%	10%	
	Norwood	0356	5%	5%	5%	5%	None	5%	5%	
	Oak Grove	0208	10%	10%	10%	10%	10%	10%	10%	
	Oakland	0357	5%	5%	5%	5%	None	None	5%	
	Old Brownsboro Place	0443	5%	5%	5%	5%	None	5%	5%	

The **asterisk *** indicates any municipalities that have adopted a premium tax or amended their taxes, payees or addresses since the last updated edition.

A Louisville Urban Services District has been established, which collects LGPT on Health Premiums for citizens living within the previous city boundary of Louisville.

Report is sorted by Municipality Name

**Commonwealth of Kentucky
Local Government Premium Taxes
2017 - 2018 Schedule**

Tax Code	Municipality Name	Municipality Code	Fire and Allied Perils	Casualty Liability Only	Vehicle	Inland Marine	Health	Life	All Other Risk Taxed	Min Tax
	Oldham County	0942	10%	10%	10%	10%	None	10%	10%	
26	Olive Hill	0091	9%	9%	9%	9%	None	None	9%	\$5.00
	Orchard Grass Hills	0358	10%	10%	10%	10%	10%	10%	10%	
Q-18	Owen County	0943	7.5%	7.5%	7.5%	7.5%	None	None	7.5%	
	Owensboro	0008	8%	8%	8%	8%	4%	8%	8%	
	Owingsville	0092	8%	8%	8%	8%	None	8%	None	\$5.00
	Owsley County	0944	7%	7%	7%	7%	None	None	7%	
	Paducah	0009	6%	6%	6%	6%	6%	6%	6%	
25	Paintsville	0093	8%	8%	8%	8%	None	None	None	
	Paris	0026	10%	10%	10%	10%	10%	10%	10%	
	Park City	0360	8%	8%	8%	8%	8%	8%	8%	
G	Park Hills	0094	10%	10%	10%	10%	10%	10%	10%	
	Parkway Village	0361	5%	5%	5%	5%	5%	5%	5%	
	Pembroke	0362	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	
	Perryville	0210	10%	10%	10%	10%	None	10%	None	\$5.00
06	Pewee Valley	0211	10%	10%	10%	10%	10%	10%	10%	
	Pineville	0096	8%	8%	8%	8%	8%	8%	8%	
	Pioneer Village	0441	5%	5%	5%	5%	None	None	5%	

The **asterisk *** indicates any municipalities that have adopted a premium tax or amended their taxes, payees or addresses since the last updated edition.

A Louisville Urban Services District has been established, which collects LGPT on Health Premiums for citizens living within the previous city boundary of Louisville.

Report is sorted by Municipality Name

**Commonwealth of Kentucky
Local Government Premium Taxes
2017 - 2018 Schedule**

Tax Code	Municipality Name	Municipality Code	Fire and Allied Perils	Casualty Liability Only	Vehicle	Inland Marine	Health	Life	All Other Risk Taxed	Min Tax
	Plantation	0212	5%	5%	5%	5%	5%	5%	5%	
	Pleasureville	0367	10%	10%	10%	10%	10%	10%	10%	\$5.00
	Plum Springs	0368	5%	5%	5%	5%	None	None	5%	
03	Powderly	0370	9%	9%	9%	9%	9%	9%	9%	
	Powell County	1013	5%	5%	5%	5%	None	5%	5%	
	Prestonsburg	0097	8%	8%	8%	8%	8%	None	8%	
	Prestonville	0371	6%	6%	6%	6%	6%	6%	6%	
	Princeton	0098	8%	8%	8%	8%	8%	8%	8%	
	Prospect	0213	7%	7%	7%	7%	7%	5%	7%	
	Providence	0099	7.5%	7.5%	7.5%	7.5%	None	None	7.5%	
C-A	Pulaski County	0949	5.5%	5.5%	5.5%	5.5%	None	5.5%	5.5%	\$5.00
	Raceland	0214	12%	12%	12%	12%	12%	12%	12%	
33	Radcliff	0100	11%	11%	11%	11%	None	None	11%	
	Ravenna	0215	10%	10%	10%	10%	10%	10%	10%	
	Richlawn	0372	5%	5%	5%	5%	None	5%	5%	
F	Richmond	0010	8%	8%	8%	8%	8%	8%	8%	
	River Bluff	0457	10%	10%	10%	10%	None	10%	10%	
	Riverwood	0374	5%	5%	5%	5%	None	5%	5%	

The **asterisk *** indicates any municipalities that have adopted a premium tax or amended their taxes, payees or addresses since the last updated edition.

A Louisville Urban Services District has been established, which collects LGPT on Health Premiums for citizens living within the previous city boundary of Louisville.

Report is sorted by Municipality Name

**Commonwealth of Kentucky
Local Government Premium Taxes
2017 - 2018 Schedule**

Tax Code	Municipality Name	Municipality Code	Fire and Allied Perils	Casualty Liability Only	Vehicle	Inland Marine	Health	Life	All Other Risk Taxed	Min Tax
A	Robards	0461	8%	8%	8%	8%	8%	8%	8%	
42	Robertson County	1024	5%	5%	5%	5%	None	None	5%	
	Rockcastle County	0951	4%	4%	4%	4%	None	None	4%	
	Rockport	0377	6%	6%	6%	6%	6%	6%	6%	
	Rolling Fields	0378	5%	5%	5%	5%	None	5%	5%	
	Rolling Hills	0216	5%	5%	5%	5%	5%	5%	5%	
	Russell Springs	0217	10%	10%	10%	10%	10%	10%	10%	
39	Russellville	1009	7%	7%	7%	7%	None	None	7%	
	Ryland Heights	0971	7%	7%	7%	7%	7%	7%	7%	
	Sacramento	0382	8%	8%	8%	8%	8%	8%	8%	
	Sadieville	0440	10%	10%	10%	10%	10%	10%	10%	\$5.00
10	Salyersville	0105	8%	8%	8%	8%	None	None	None	
	Sandy Hook	0218	9%	9%	9%	9%	9%	9%	9%	
A	Science Hill	0387	5%	5%	5%	5%	5%	5%	5%	
	* Scottsville	0106	7%	7%	7%	7%	7%	7%	7%	
	Sebree	0219	7%	7%	7%	7%	7%	7%	7%	\$5.00
	Seneca Gardens	0390	5%	5%	5%	5%	5%	5%	5%	
	Shelbyville	0107	5%	5%	5%	5%	5%	5%	5%	

The **asterisk *** indicates any municipalities that have adopted a premium tax or amended their taxes, payees or addresses since the last updated edition.

A Louisville Urban Services District has been established, which collects LGPT on Health Premiums for citizens living within the previous city boundary of Louisville.

Report is sorted by Municipality Name

**Commonwealth of Kentucky
Local Government Premium Taxes
2017 - 2018 Schedule**

Tax Code	Municipality Name	Municipality Code	Fire and Allied Perils	Casualty Liability Only	Vehicle	Inland Marine	Health	Life	All Other Risk Taxed	Min Tax
	Shepherdsville	0986	5%	5%	5%	5%	None	None	5%	
	Shively	0027	10%	10%	10%	10%	None	10%	10%	
	Silver Grove	0220	10%	10%	10%	10%	None	10%	10%	
	Simpsonville	0997	5%	5%	5%	5%	5%	5%	5%	
	Slaughters	0393	5%	5%	5%	5%	5%	5%	5%	
	Smithfield	0972	6.5%	6.5%	6.5%	6.5%	None	6.5%	6.5%	
	Smithland	0395	6%	6%	6%	None	None	None	None	
	Smiths Grove	0396	7%	7%	7%	7%	5%	7%	7%	
	Somerset	0028	6%	6%	6%	6%	6%	6%	6%	\$5.00
	South Shore	0400	6%	6%	6%	6%	None	None	6%	
	Southgate	0109	10%	10%	10%	10%	None	None	10%	
	Sparta	0401	6%	6%	6%	6%	None	6%	6%	
	Spencer County	1006	3%	3%	3%	3%	None	None	3%	
	Spring Valley	0445	5%	5%	5%	5%	None	5%	5%	
B	Springfield	0110	6%	6%	6%	6%	6%	6%	6%	
	St. Charles	0462	10%	10%	10%	10%	None	None	10%	\$25.00
I	St. Matthews	0463	5%	5%	5%	5%	5%	5%	5%	
	St. Regis Park	0104	5%	5%	5%	5%	None	5%	5%	

The **asterisk *** indicates any municipalities that have adopted a premium tax or amended their taxes, payees or addresses since the last updated edition.

A Louisville Urban Services District has been established, which collects LGPT on Health Premiums for citizens living within the previous city boundary of Louisville.

Report is sorted by Municipality Name

**Commonwealth of Kentucky
Local Government Premium Taxes
2017 - 2018 Schedule**

Tax Code	Municipality Name	Municipality Code	Fire and Allied Perils	Casualty Liability Only	Vehicle	Inland Marine	Health	Life	All Other Risk Taxed	Min Tax
	Stamping Ground	0403	6%	6%	6%	6%	6%	6%	6%	
	Stanford	0221	9%	9%	9%	9%	9%	9%	9%	
	Stanton	0111	5%	5%	5%	5%	5%	5%	5%	
	Strathmoor Manor	0405	7%	7%	7%	7%	7%	7%	7%	
	Strathmoor Village	0406	5%	5%	5%	5%	5%	5%	5%	
	Sturgis	0112	12%	12%	12%	12%	12%	12%	12%	
	Sycamore	0456	8%	8%	8%	8%	None	8%	8%	
	Taylor Mill	0113	8%	8%	8%	8%	None	8%	8%	
	Taylorsville	0407	7%	7%	7%	7%	7%	7%	7%	\$5.00
	Ten Broeck	0453	5%	5%	5%	5%	None	None	None	
	Thornhill	0408	5%	5%	5%	5%	None	5%	5%	
12	Todd County	1001	6%	6%	6%	6%	None	None	6%	
	Tompkinsville	0222	5%	5%	5%	5%	5%	5%	5%	
28	Trenton	0409	6%	6%	6%	6%	None	6%	6%	
	Trigg County	0960	6%	6%	6%	6%	None	6%	6%	
A-45	Trimble County	1023	10%	10%	10%	10%	None	10%	10%	\$5.00
	Uniontown	0223	12%	12%	12%	12%	None	None	None	\$5.00
	Vanceburg	1004	6%	6%	6%	6%	6%	None	6%	

The **asterisk *** indicates any municipalities that have adopted a premium tax or amended their taxes, payees or addresses since the last updated edition.

A Louisville Urban Services District has been established, which collects LGPT on Health Premiums for citizens living within the previous city boundary of Louisville.

Report is sorted by Municipality Name

Commonwealth of Kentucky
Local Government Premium Taxes
2017 - 2018 Schedule

Tax Code	Municipality Name	Municipality Code	Fire and Allied Perils	Casualty Liability Only	Vehicle	Inland Marine	Health	Life	All Other Risk Taxed	Min Tax
	Versailles	0115	9%	9%	9%	9%	9%	9%	9%	
	Vicco	0413	10%	10%	10%	10%	10%	10%	10%	
05	Villa Hills	0116	5%	5%	5%	5%	None	None	5%	
20	Vine Grove	0117	10%	10%	10% or 3%	10%	None	None	10%	
	Walton	0224	5%	5%	5%	5%	5%	5%	5%	
	Warsaw	0225	6%	6%	6%	None	None	None	None	
B	Washington County	0964	4%	4%	4%	4%	4%	4%	4%	\$10.00
	Watterson Park	0450	5%	5%	5%	5%	None	5%	5%	
	Wayland	0419	8%	8%	8%	8%	8%	8%	8%	
	Wayne County	0965	5%	5%	5%	5%	None	None	5%	
	Wellington	0973	5%	5%	5%	5%	5%	5%	5%	
	West Buechel	0227	10%	10%	10%	10%	10%	10%	10%	
	West Liberty	0118	10%	10%	10%	10%	10%	10%	10%	
	West Point	0228	12%	12%	12%	12%	None	12%	12%	
	Westwood	0421	6%	6%	6%	6%	6%	6%	6%	
	Wheatcroft	0422	8%	8%	8%	8%	None	None	8%	
A	Wheelwright	0423	5%	5%	5%	5%	None	5%	5%	
	White Plains	0425	10%	10%	10%	10%	None	None	10%	\$25.00

The **asterisk *** indicates any municipalities that have adopted a premium tax or amended their taxes, payees or addresses since the last updated edition.

A Louisville Urban Services District has been established, which collects LGPT on Health Premiums for citizens living within the previous city boundary of Louisville.

Report is sorted by Municipality Name

**Commonwealth of Kentucky
Local Government Premium Taxes
2017 - 2018 Schedule**

Tax Code	Municipality Name	Municipality Code	Fire and Allied Perils	Casualty Liability Only	Vehicle	Inland Marine	Health	Life	All Other Risk Taxed	Min Tax
12	Whitesburg	0230	5%	5%	5%	5%	5%	5%	5%	\$5.00
	Whitesville	0426	8.9%	8.9%	8.9%	8.9%	None	None	None	
	Wickliffe	0231	6.4%	6.4%	6.4%	6.4%	None	6.4%	6.4%	
	Wilder	0232	10%	10%	10%	10%	None	10%	10%	
	Wildwood	0427	5%	5%	5%	5%	None	5%	5%	
	Williamsburg	0119	6%	6%	6%	6%	6%	6%	6%	
	Williamstown	0233	6.75%	6.75%	6.75%	6.75%	None	None	6.75%	
	Wilmore	0120	7%	7%	7%	7%	7%	7%	7%	
	Winchester	0029	8%	8%	8%	8%	8%	8%	8%	
	Windy Hills	0234	5%	5%	5%	5%	None	5%	5%	
15	Wingo	0430	5%	5%	5%	5%	None	None	5%	
	Woodburn	0433	7%	2%	7%	7%	2%	2%	7%	
	Woodbury	0459	5%	5%	5%	5%	5%	5%	5%	
	Woodland Hills	0434	8%	8%	8%	8%	None	8%	8%	
	Woodlawn	0435	10%	10%	10%	10%	None	10%	10%	
	Woodlawn Park	0235	5%	5%	5%	5%	None	5%	5%	
	Worthington	0236	8%	8%	8%	8%	8%	8%	8%	
	Worthington Hills	0452	6%	6%	6%	6%	6%	6%	6%	

The **asterisk *** indicates any municipalities that have adopted a premium tax or amended their taxes, payees or addresses since the last updated edition.

A Louisville Urban Services District has been established, which collects LGPT on Health Premiums for citizens living within the previous city boundary of Louisville.

Report is sorted by Municipality Name

**Commonwealth of Kentucky
Local Government Premium Taxes
2017 - 2018 Schedule**

Tax Code	Municipality Name	Municipality Code	Fire and Allied Perils	Casualty Liability Only	Vehicle	Inland Marine	Health	Life	All Other Risk Taxed	Min Tax
	Worthville	0436	5%	5%	5%	5%	5%	5%	5%	
	Wurtland	1012	8%	8%	8%	8%	None	None	8%	

Note: One copy per insurer at no charge. All others: \$5 - Advance only (KRS 304.4-010 AND 806 KAR 2:097)

The **asterisk *** indicates any municipalities that have adopted a premium tax or amended their taxes, payees or addresses since the last updated edition.

A Louisville Urban Services District has been established, which collects LGPT on Health Premiums for citizens living within the previous city boundary of Louisville.

Report is sorted by Municipality Name

Tax Code **Tax Code Description**

- 01 Tax charge shall not apply to schools, churches, public buildings, nor burial associations for burial service.

- 02 Tax charge shall not apply to crop-hail, flood, bonds, or insurance purchased by the city.

- 03 Tax charge shall not include premiums paid on property or risks owned by the city; structures actually used as churches, places of worship or parsonages; all high schools and elementary schools whether public, church or private.

- 04 Tax charge shall not apply to county or county boards' coverage, or municipal and rural cooperative electric utility operations.

- 05 Tax charge shall not apply to churches, public school district properties, or properties used exclusively for religious, educational or charitable purposes.

- 06 Tax charge shall not apply to insurance purchased by the city.

- 07 Multiple-line insurance policies, with indivisible premium, are taxed at the rate of 5.5%. Indivisible premiums (see tax code "15").

- 08 Tax charge shall not apply to property used exclusively for religious, educational, or charitable purposes. Indivisible premiums (see tax code "15").

- 09 Tax charge shall not apply to property used exclusively for religious, educational purposes, whether public, church, or private.

- 10 Tax charge shall not apply to bonds; religious sects; nationally recognized charitable organizations; or on property owned by federal, state, county, or municipal governments. The Magoffin County rescue squad shall be exempt from paying municipal insurance premium tax.

- 11 Tax charge shall not apply to properties used or owned by any religious organization.

- 12 Tax charge shall not apply to crop insurance.

- 14 Tax charge shall not apply to churches.

- 15 Indivisible premiums. Indivisible premium multiple-line policies consist mainly of homeowners and farm owners policies. Other multiple-line policies have divisible premiums and the appropriate tax for the various lines of insurance is applicable separately. Since KRS 91A.080 requires a breakdown of all collections by category, indivisible premium multiple-line policies must be broken down giving a weight of two-thirds of the premium to the fire provision and one-third of the premium to the casualty provision before determining the tax.

<u>Tax Code</u>	<u>Tax Code Description</u>
16	Tax charge shall not apply to property used exclusively for religious, educational or charitable purposes.
17	Tax charge shall not apply to doctors malpractice insurance.
18	Tax charge shall not apply to policies issued to governmental units and policies insuring the main location of all organized charities.
19	Tax charge shall be 7% for non-commercial and 3% for commercial insurance. Tax charge shall not apply to insurance for cargo and product liability.
20	Tax charge for automobile shall be 3% on private automobiles of natural persons residing within the corporate limits and 10% on automobile insurance not on private automobiles of natural persons. Tax charge shall not apply to medical malpractice for any resident or group; bonds; property used exclusively for religious or charitable purposes; or federal, state, county, or municipal governments.
21	Tax charge shall not apply on policies of group health insurance.
23	This county tax has been imposed on all unincorporated areas within this county. Since all municipalities on the master list are incorporated, this tax will not apply to them.
24	Tax charge shall not apply to premiums collected from all accredited schools and all organized religious organizations; i.e. churches, synagogues, and places where worship services are held on a regular basis; nor premiums paid to any state employee benefit fund created pursuant to KRS Chapter 18A
25	Tax charge shall not include premiums paid on property or risks owned by any federal, state, county, or municipal government, or any agency thereof; premiums paid on property or risks owned by any bona fide religious denomination or sect, or any nationally recognized charitable organization; any and all bonds or fiduciary, surety, or indemnity nature.
26	This city imposes a \$5.00 per policy minimum tax due quarterly.
27	Tax charge shall not apply to property used exclusively for religious, educational, or charitable purposes, or property owned by the city . Indivisible premiums (see tax code "15").
28	Tax charge shall not apply to the city, its officers, agents, or employees while acting in official capacity.
29	Tax charge shall not apply to buildings used exclusively for public worship.

<u>Tax Code</u>	<u>Tax Code Description</u>
30	This county exempts crop insurance.
31	Tax charge includes all incorporated and unincorporated areas of the county except for the incorporated area of Maysville.
32	The city of Millersburg \$5.00 minimum fee shall refer to life only.
33	Tax charge shall not include premiums received for insuring the city of Radcliff against any or all liability insurance for city owned property or vehicles.
34	All rural fire departments of Garrard County or combination there of are exempted from the license fee imposed on insurance premium.
35	This tax shall not apply to premiums received on non-licensed farm equipment and agricultural related endorsements.
36	Fleming County premium tax shall not apply to the following: (1) premiums for non-licensed farm equipment insurance; (2) premiums for cargo or product liability insurance; (3) premiums for physician malpractice; (4) premiums for general liability insurance to companies and / or business with five or more full time employees who work at least forty hours per week; (5) premiums for general liability insurance for umbrella and excess liability policies required to obtain licenses and permits to do interstate and intrastate transit of freight; (6) premiums for property and risk insurance for property owned by the county, city, churches, parsonages, schools and fire department.
37	The premium tax rate imposed by the City of Georgetown will return to 5% in July 2011.
39	Any license fee or tax imposed upon premium receipts shall not include premiums received from churches or religious organizations.
40	Excludes any license fee or tax imposed upon premium receipts for property used exclusively for religious, educational or charitable purposes.
41	There is imposed upon each company issuing life insurance within the corporate limits of the city, a minimum fee of \$25 when the percentage fees are less than \$100.
42	Excludes premiums received for; extended care policies, premium for crop hail insurance, premiums for non-licensed farm equipment insurance, premiums for cargo or product liability insurance, premiums for malpractice insurance (all types), premium for general liability insurance for umbrella and excess liability policy required to obtain licenses and permits to do interstate and interstate transit or freight; and premiums for property and risk insurance for property owned by the county, city, churches, personages, schools, and fire department.

Tax Code **Tax Code Description**

- 43 No license fee or tax imposed upon premium receipts shall apply to the following: health insurance, life insurance, crop insurance, vehicles licensed at 38,000 LBS. or greater; provided only those premiums attributed to such vehicles are hereby exempted; Any and all insurance policies paid by any volunteer fire department; any all insurance policies paid by Green County Fiscal court.
- 44 12% rate will revert to a 10% rate on July 1, 2021
- 45 There is hereby imposed a minimum tax of five dollars per policy, regardless of the amount of premium paid, on all life insurance policies . The five dollar minimum tax shall only apply to life insurance policies.
- 46 The credit for the city of Milton taxes against Trimble County taxes shall not apply to health insurance.
- 47 Policies of group health insurance provided for City of Hodgenville employees are exempt.
- 48 Policies insuring churches and other religious organizations or any property, both real and personal, owned exclusively by a church or religious organization.
- 49 This Tax has a sunset date of December 31, 2018. On that date the tax will be repealed.
- 50 (A)Premiums recieved for insuring employees against liability for personal injuries to their employees, or the death of their employees, caused thereby, under provisions of the worker's compensation act. (B) Premiums for policies of health insurance. (C) Premiums for extended care policies. (D) premiums for annuities. (E) Premiums for federal flood insurance. (F)Premiums for surety or preformance bonds. (G) Premiums for crop hail insurance. (H) Premiums for non-lincensed farm eqiupment insurance. (I) Premiums for cargo or product liability insurance. (J) Premiums for malpractice (all types) insurance, (K) premiums for life insurance. (L) Premiums for general liability insurance for umbrella and excess liablility policy required to obtain licenses and permits to do interstate and intrastate transit or freight. (M) Premiums for property and risk insurance for property owned by the county, city, churches, parsonages, school and fire departments.
- A This county tax is imposed pursuant to KRS 91A:080 (7/13/90) and is imposed on all areas of the county. KRS 91A.080 (7/13/90) allows insurance companies to credit city license fees or taxes against the same license fees or taxes levied by the county. For reporting purposes, where the city has the same or higher tax rate, report to the city on premium collected for risks within the city and no report is necessary to the county on those premiums, however, where the city tax is less than the county tax, a report must be sent to the city, a credit taken LGT-142, and the balance due paid to the county. For this schedule, there are 8 cities that need an LGT-142 filed-Bullitt County-Mount Washington: Hopkins County-Dawson Springs (Only life): Menifee County-Frenchburg: Meade County-Ekron (Except life and health): Pulaski County-Science Hill: Henderson County-Robards, Trimble County-Milton: Knott County-Hindman: Floyd County-Wheelwright (see LGT-142 instructions):

Tax Code **Tax Code Description**

- B Includes all incorporated and unincorporated areas of the county. Implemented prior to July 13, 1990. Generally, insurers which pay license fees or taxes under KRS 91A:080 are permitted to credit city license fees or taxes against the same license fees or taxes levied by the county only "... When the license fees or taxes are levied by the county on or after July 13, 1990." The status "grandfathered" county taxes, which were levied prior to July 13, 1990. Therefore, premiums collected within these cities must also be reported to the counties: Lawrenceburg -- Anderson County; Hickman -- Fulton County; Springfield -- Washington County

- C County means all incorporated and unincorporated areas of Pulaski County, except the incorporated areas of the cities of Somerset, and Burnside.

- D This is an urban county government, which combines the city of Lexington and the county of Fayette into one government. This means that there is only one (1) tax payable to the Lexington-Fayette urban county government. Livestock and war risk are excluded from the local government premium tax in this county.

- E This county tax has been imposed on all unincorporated areas within this county. Since all municipalities on this master list are incorporated, this tax will not apply to them. This county tax was implemented prior to July 13, 1990; therefore, insurance companies may not take the city credits pursuant to KRS 91A:080 7/13/90.

- F This city exempts all administrative agencies of that city.

- G Tax charge shall not apply to any policy purchased by the city or any emergency service organization.

- H The cities of Keeneland and Whipps Millgate have been incorporated into the city of Lyndon. Also the city of Crescent Park has merged into the city of Fort Mitchell.

- I The cities of Cherrywood Village, Fairmeade, Plymouth Village and Springlee were incorporated into the city of St. Matthews.

- J The City of Park Lake has been annexed into the City of Crestwood and will become a part of the City of Crestwood, Oldham County, Kentucky. The City of Park Lake is no longer a municipal corporation.

- K Any refund claims made by any Company submitting payments hereunder to the City of Flemingsburg shall be made no later than two (2) years from the date such payment is made to the City.

- L This county tax has been imposed on all unincorporated areas within this county. Since all municipalities on this master list are incorporated, this tax will not apply to them and no credit will be taken. Additionally, the following incorporated cities that do not impose a tax are also exempted from the Kenton County premium tax: Crestview Hills, Edgewood, Fairview, Independence and Kenton Vale.

- N An additional 2% will be phased in for all taxed categories except health, July 1, 2009 and July 1, 2010

- O City of Whitesville premium tax will be increased in increments of 2% in 2009 and 2% in 2010.

- P Tax charges shall not apply to premiums paid to insurers of municipal bonds, leases, or other debt instruments issued by or on behalf of a city, county, charter county government, urban county government, consolidated local government, special district nonprofit corporation, or other political subdivision of the Commonwealth.

- Q A business license fee for the privilege of engaging in the business of Insurance within Owen County Kentucky includes all incorporated areas.

- R Louisville and Jefferson County have merged as Louisville-Jefferson County Metro Government. The Louisville Urban Services District is established pursuant to KRS 67C.147 as a separate taxing district encompassing the previous boundaries of the former City of Louisville.