

270-09-2025-33

**COMMONWEALTH OF KENTUCKY  
HENRY COUNTY FISCAL COURT  
ORDINANCE NO. \_\_\_\_\_**

**AN ORDINANCE ESTABLISHING TRANSIENT ROOM TAX AND CREATION OF  
THE HENRY COUNTY TOURIST AND CONVENTION COMMISSION**

**WHEREAS**, the Henry County Fiscal Court has the authority pursuant to the provisions of the K.R.S. §142.400 Statewide Transient Room Tax and K.R.S. §91A.345 Room Tax and K.R.S. §91A.350 to pass ordinances to establish a tourist and convention commission for the purpose of promoting convention and tourist activity; and

**WHEREAS**, Henry County Fiscal Court has the authority pursuant to the provisions of the K.R.S. §91A.390 to impose a transient room tax;

**NOW, THEREFORE, BE IT ORDAINED BY THE FISCAL COURT OF THE  
COUNTY OF HENRY, COMMONWEALTH OF KENTUCKY, THAT THE  
FOLLOWING ORDINANCE IS ADOPTED:**

**SECTION ONE: ESTABLISHMENT; TRANSIENT ROOM TAX**

There is hereby created a joint tourism and convention commission to be known as the Henry County Tourism & Convention Commission (hereinafter "the Commission") for the purpose of promoting convention and tourist activity in Henry County.

**SECTION TWO: COMMISSION MEMBERS:  
APPOINTMENT, TERMS, AND REMOVAL**

Pursuant to K.R.S §91A.360, appointments to the Commission shall be made in the following manner:

- A. The Commission shall be composed of seven (7) members, who shall serve without compensations and who shall be citizens of Henry County, Kentucky, and who shall be appointed by the Henry County Judge/Executive as follows:

1. Three (3) Commissioners from a list of not less than six (6) names submitted to the Henry County Hotel and Motel Association; if no formal hotel or motel association is in existence within the county, then three (3) commissioners shall be appointed by the Judge/Executive to represent the local hotels and motels.
  2. One (1) Commissioner from a list of not less than two (2) names submitted by the local Restaurant Association or Associations; if no formal local restaurant association exists within the county, then the Judge/Executive shall appointment a commissioner to represent local restaurants;
  3. One (1) commissioner from a list of three (3) or more names submitted by the Henry County Chamber of Commerce;
  4. Two (2) Commissioners by the Henry County Judge/Executive.
  5. Commissioners may be removed from the office by the Judge/Executive, according to the provisions of K.R.S. §65.007;
- B. Vacancies shall be filled in the same manner that the original appointment are made.
- C. The Commissioners shall be appointed for terms of three (3) years, provided, that in making the initial appointments, the County Judge Executive shall appoint two (2) commissioners for a term of three (3) years, two (2) Commissioners for a term of two (2) years, and three (3) Commissioners for a term of one (1) year.
- D. The Commission shall annually elect from its membership a chair, a vice-chair, and a secretary/treasurer, and may employ such personnel and make such contracts as are necessary to effectively carry out the purposes of the Kentucky Revised Statutes §91A.350, §91A.360, and §91A.390, which are adopted as a part hereof by reference. Such contracts may include but shall not be limited to the procurement of promotional services, advertising services and other services and materials relating to the promotion of tourism and convention business; provided, contracts of the type enumerated shall be made only with persons, organizations, and firms with experience and qualifications for providing promotion services and materials such as advertising firms, Chambers of Commerce, publishers, and printers.
- E. Administrative costs of twenty percent (20%) of the total gross revenue will be retained by the Henry County Judge/Executive's office to cover the costs associated with the operation and implementation of the Short-term Rental application and permitting processes and the Tourist Commission.

**SECTION THREE: MEETINGS**

The Commission shall meet at least quarterly in regular session at such publicly accessible locations in Henry County, Kentucky, as the Commission members shall determine. The Commission may hold such other meetings at such locations in Henry County, Kentucky, as are necessary to transact its business. Special meetings may be called by the Chairman or by the call of any two (2) Commissioners. A majority of the Membership of the Commission shall constitute a quorum for transacting business. Notice to Henry County Fiscal Court and the public of the time and place of the meetings shall be in conformity with applicable Kentucky Statutes and the Henry County Ordinances.

**SECTION FOUR: EXAMINATION OF BOOKS  
AND THE LIKE TO DETERMINE ACCURACY**

The Commission or its duly appointed or designated agent or employee is authorized to examine the books, papers and records of any facility subject to this subchapter in order to determine the accuracy of any return made or, in the event that any such facility fails to make a return, to determine the amount of tax due. Each facility subject to this subchapter shall provide the Commission or its duly appointed or designated agent or employee with the means, facilities and records necessary to carry out the terms of this section. The books of the Commission shall be audited annually in conformity with K.R.S. §91A.360(5) and K.R.S. §65.030 which are adopted as a part of hereby by reference.

**SECTION FIVE: BUDGET**

Prior to May 1, 2024, and each year thereafter, the Commission shall annually adopt a budget conforming with the requirements established under K.R.S. §65A.020 and submit said budget to Henry County Fiscal Court for approval. All monies received by the Commission shall be expended to promote tourism and convention business in accordance with the provisions stated in the budget. Within sixty (60) days after the close of each fiscal year, the Commission shall publish in conformity with K.R.S. Chapter 424 the location where the adopted budget, financial statements and most recent audit or attestation engagement reports may be examined by the public.

**SECTION SIX: TAX LEVY AND APPLICATION**

A. For the purposes of promoting tourism and convention business in Henry County, Kentucky, there is hereby imposed and levied a transient room tax in the amount of 3% (three percent) of the rent for every occupancy of suite, room, or rooms, charged by all persons, companies, corporations, or other like similar persons, groups, or organizations doing business as motor courts, motels, hotels, inns, campgrounds or like or similar accommodations businesses.

B. In accordance with K.R.S. §91A.390(1), every person, company, corporation or other like or similar persons, groups, legal entities or organizations doing business as motor courts, motels, hotels, inns, lodges, cabins, camp sites, or like or similar accommodations business in Henry County, Kentucky, shall pay on a monthly basis to the Henry County Treasurer, a transient room tax of three (3%) percent of the gross rent charged for every occupancy of a suite, room, or rooms collected by each month. Such tax shall be due and payable on or before the 15th day of each quarter (April, July, September, January), with a return form, setting forth the aggregate amount of gross rentals charged and collected during the preceding quarter for each occupancy, together with such pertinent information as the County Treasurer or the Commission may require.

**SECTION SEVEN: EXCEPTION TO TRANSIENT ROOM TAXES**

Transient room taxes shall not apply to the rental or leasing of an apartment supplied by an individual or business that regularly holds itself out as exclusively providing apartments. Apartment means a room or set of rooms, in an apartment building, fitted especially with a kitchen and usually leased as a dwelling for a minimum period of 30 days or more.

**SECTION EIGHT: DISPOSITION OF FUNDS**

A. All monies collected pursuant to subchapter shall be maintained in a fund separate and unique from all other funds and revenues collected and shall be considered tax revenue for the purposes of KRS 68.100 and KRS 92.330.

- B. All room taxes collected pursuant to this subchapter shall be remitted to the Henry County Treasurer no later than fifteen (15) days following the last day of the quarter in which the taxes have been charged.
- C. All room taxes collected pursuant to this subchapter that are not remitted to the Henry County Treasurer as required herein shall bear interest at the rate of ten (10%) percent together with interest rate of one (1%) percent for each month of delinquency, on the whole or any part left unpaid which said amount shall be added to the principal amount due when paid.
- D. In the event that any room taxes collected pursuant to this subchapter are not remitted to the Henry County treasurer as required herein within sixty (60) days of coming due, the Commission may seek enforcement and collection through the county attorney's office.
- E. In the event a business fails to make a quarterly report to the Henry County Treasurer, when no tax is owed by said business for the month, the business shall be notified by the Henry County Treasurer and given thirty (30) days to file the report with the Henry County Treasurer. Failure to comply or timely respond shall result in a fine of up to \$100 per month or partial month in which the business fails to file the required reports.
- F. Any person, owner, corporate officer, director, member, partner or any other individual or entity having an ownership interest in any facility subject to this ordinance is deemed responsible for insuring that all taxes due and owing pursuant to this subchapter are paid in a timely manner. Sixty (60) days or more delinquency on the part of any establishment charged with collecting and paying the transient room tax shall be prima facie evidence of a willful intent not to pay same.
- G. The Commission shall maintain an authorized transient room tax reporting form that each facility subject to this subchapter shall utilize in collecting and remitting all taxes due pursuant to the subchapter.
- H. Each business subject to this Ordinance is directed and required to give the Henry County Treasurer or its duly authorized representative the means, facilities, and opportunity for an examination and investigation of the records of the business for the purpose of determining if the business has complied with the reporting requirements of this Ordinance and paid the correct room tax.

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**SECTION NINE: FALSE FRAUDULENT REPORT**

Any person who shall knowingly file a false or fraudulent report with the Henry County Treasurer as required herein, shall be guilty as defined in K.R.S. § 500, et seq., and upon conviction may be fined to the fullest extent of the applicable statutes. Theft by failure to make the required disposition of the transient room tax shall be a Class A misdemeanor if the value of the unpaid transient room tax is \$1,000 or less, plus a fine of \$2,500 for each monthly violation. If the value of the unpaid transient room tax is over \$1,000, then it is a Class D felony plus a fine of \$5,000 for each monthly violation.

**SECTION TEN: TAX IMPOSED**

The tax imposed by this ordinance shall be in addition to other taxes.

**SECTION ELEVEN: ANNUAL FEES AND  
REGISTRY WITH DEPARTMENT OF LOCAL GOVERNMENT**

- A. On or before July 1, 2024, and each year thereafter, the Commission shall submit to the Department of Local Government information required by K.R.S. §65A.020 and shall pay the annual fee due to the Department of Local Government.
- B. The Commission shall register with the Department for Local Government and provide such information as it may require.
- C. The Commission members, its officers, and employees shall be subject to the Henry County Code of Ethics which governs the actions and conducts of Henry County Fiscal Court members and in conformity with K.R.S. §65A.070. The Commission may establish a more stringent Code of Ethics than that adopted by Henry County Fiscal Court and shall notify the Henry County Fiscal Court of said action and comply with K.R.S. §65A.070(2) by notifying the Department of Local Government.

**SECTION TWELVE: TAX ACCOUNT**

The tax received by the Henry County Treasurer shall be deposited into a separate fund unique from all other funds and revenue collected. The Henry County Treasurer shall report to the Commission the tax amount received each quarter from the motor court, hotel, motel, inn, lodges, cabins, camp sites, or like or similar accommodation businesses in the County of Henry along with such other information that the Henry County Treasurer has received from each business including, but not limited to, who has paid the monthly tax and the amount paid by each business as well as which businesses have reported no tax is owed. The Henry County Treasurer shall issue a report to the Commission, along with a copy of all information submitted by each business, by the-end of the month following each quarter.

**SECTION THIRTEEN: SEVERABILITY**

The provisions of this Ordinance are severable. If any sentence, clause, or section of this Ordinance is for any reason found to be unconstitutional, illegal, or invalid, the constitutionality and legality of the remaining portions hereof shall not be affected and shall

Passed this 16<sup>th</sup> day of Sept., 2025.

1st Reading: 8 / 19 /2025

2nd Reading: 9 / 16 /2025

6 Yea Votes

0 Nae Votes

ATTEST:

  
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TRAVIS BUCHANAN, DEPUTY  
HENRY FISCAL COURT

270-09-2025-40



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**SCOTT BATES**  
**HENRY COUNTY JUDGE EXECUTIVE**

**THIS INSTRUMENT PREPARED BY:**



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**HON. KASSIDY R. DEES**  
**HENRY COUNTY ATTORNEY**  
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