

**177.365 Reservation of certain tax receipts for urban roads and streets --  
Definitions.**

- (1) On and after July 1, 1980, seven and seven-tenths percent (7.7%) of all amounts received from the imposition of the taxes provided for in KRS 138.220(1) and (2), 138.660(1) and (2) and 234.320 shall be set aside by the Finance and Administration Cabinet for the construction, reconstruction and maintenance of urban roads and streets and for no other purpose.
- (2) As used in this section unless the context requires otherwise "construction," "reconstruction," and "maintenance" mean the supervising, inspecting, actual building, and all expenses incidental to the construction, reconstruction, or maintenance of a road or street, including planning, locating, surveying, and mapping or preparing roadway plans, acquisition of rights-of-way, relocation of utilities, lighting and the elimination of other hazards such as roadway grade crossings, and all other items defined in the Department of Highways, design, operations, and construction manuals.
- (3) "Urban roads" mean all public ways lying within the limits of the unincorporated urban place as defined in KRS 81.015, and as described by the Bureau of Census tracts.
- (4) "Streets" mean all public ways which have been designated by the incorporated city as being city streets and said streets lying within the boundaries of an incorporated city.

**Effective:** July 1, 2005

**History:** Amended 2005 Ky. Acts ch. 173, Pt. XVII, sec. 4, effective July 1, 2005. -- Amended 1988 Ky. Acts ch. 327, sec. 5, effective July 15, 1988. -- Amended 1986 Ky. Acts ch. 174, sec. 9, effective July 1, 1986. -- Amended 1982 Ky. Acts ch. 265, sec. 11, effective April 1, 1982. -- Amended 1980 Ky. Acts ch. 218, sec. 10, effective July 1, 1980. -- Amended 1974 Ky. Acts ch. 290, sec. 1. -- Created 1972 Ky. Acts ch. 61, sec. 11.

**2008-2010 Budget Reference.** See State/Executive Branch Budget, 2008 Ky. Acts ch. 127, Pt. I, L, 7, (3) at 541; and State/Executive Branch Budget Memorandum, 2008 Ky. Acts ch. 188, at 1926 (Final Budget Memorandum, Vol. V, at L-42).