

## County Insurance Premium Taxes - FY2020 Revenue and 2020-2021 Tax Rates

County	FY2020 Tax Revenue	2020-2021 County Insurance Premium Tax Rates							
		Fire and Allied Perils	Casualty Liability Only	Vehicle	Inland Marine	Health	Life	All Other Risk Taxed	Min Tax/Fee
Anderson	\$1,463,734	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	
Bell	\$882,674	7.00%	7.00%	7.00%	7.00%	None	7.00%	None	
Breckinridge	\$1,175,028	5.00%	5.00%	5.00%	5.00%	None	5.00%	5.00%	
Bullitt	\$3,061,489	10.00%	10.00%	10.00%	10.00%	None	None	10.00%	
Campbell	\$2,469,570	10.00%	10.00%	10.00%	10.00%	None	None	10.00%	
Carlisle	\$272,680	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	
Carter	\$2,028,849	9.00%	9.00%	9.00%	9.00%	None	None	9.00%	
Casey	\$950,493	6.00%	6.00%	6.00%	6.00%	None	None	6.00%	
Clark	\$1,084,055	4.00%	4.00%	4.00%	4.00%	None	None	4.00%	
Crittenden	\$160,260	2.00%	2.00%	2.00%	2.00%	None	None	2.00%	
Daviess	\$5,862,978	8.90%	8.90%	8.90%	8.90%	4.90%	None	None	
Elliott	\$509,566	6.00%	6.00%	6.00%	6.00%	None	None	6.00%	
Lexington-Fayette	\$35,900,000	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	\$5.00
Fleming	\$794,935	6.00%	6.00%	6.00%	6.00%	None	6.00%	6.00%	
Floyd	\$1,846,210	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	\$10.00
Franklin	\$2,320,203	6.00%	6.00%	6.00%	6.00%	None	6.00%	6.00%	
Fulton	\$252,025	3.00%	3.00%	3.00%	3.00%	None	3.00%	3.00%	\$10.00
Green	\$337,673	3.00%	3.00%	3.00%	3.00%	None	None	3.00%	
Henderson	\$3,187,442	9.75%	9.75%	9.75%	9.75%	9.75%	9.75%	9.75%	
Hopkins	\$2,858,026	10.00%	10.00%	10.00%	10.00%	None	10.00%	10.00%	
Jackson	\$619,809	5.00%	5.00%	5.00%	5.00%	None	None	5.00%	
Louisville-Jefferson	\$63,720,000	5.00%	5.00%	5.00%	5.00%	None	5.00%	5.00%	
Jessamine	\$2,059,529	9.00%	9.00%	9.00%	9.00%	None	9.00%	9.00%	
Kenton	\$1,870,263	8.00%	8.00%	8.00%	8.00%	None	None	8.00%	\$5.00
Knott	\$488,774	4.00%	4.00%	4.00%	4.00%	None	None	4.00%	
Lewis	\$772,965	6.00%	6.00%	6.00%	6.00%	None	6.00%	6.00%	
Madison	U	5.00%	5.00%	5.00%	5.00%	None	None	5.00%	
Mason	\$721,457	7.00%	7.00%	7.00%	7.00%	None	7.00%	7.00%	
Meade	\$1,772,132	5.00%	5.00%	5.00%	5.00%	None	5.00%	5.00%	
Menifee	\$376,762	6.00%	6.00%	6.00%	6.00%	None	None	6.00%	

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Morgan	\$523,541	4.50%	4.50%	4.50%	4.50%	None	None	4.50%	
Nicholas	\$170,232	3.00%	3.00%	5.00%	5.00%	None	None	5.00%	
Oldham	\$8,792,400	10.00%	10.00%	10.00%	10.00%	None	10.00%	10.00%	
Owen	\$1,144,351	7.50%	7.50%	7.50%	7.50%	None	None	7.50%	
Owsley	\$273,413	7.00%	7.00%	7.00%	7.00%	None	None	7.00%	
Powell	\$509,075	5.00%	5.00%	5.00%	5.00%	None	5.00%	5.00%	
Pulaski	\$3,922,561	5.50%	5.50%	5.50%	5.50%	None	5.50%	5.50%	\$5.00
Robertson	\$111,462	5.00%	5.00%	5.00%	5.00%	None	None	5.00%	
Rockcastle	\$589,967	4.00%	4.00%	4.00%	4.00%	None	None	4.00%	
Spencer	\$839,285	3.00%	3.00%	3.00%	3.00%	None	None	3.00%	
Todd	\$693,460	6.00%	6.00%	6.00%	6.00%	None	None	6.00%	
Trigg	\$1,168,353	6.00%	6.00%	6.00%	6.00%	None	6.00%	6.00%	
Trimble	\$1,151,749	10.00%	10.00%	10.00%	10.00%	None	10.00%	10.00%	\$5.00
Washington	\$908,428	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	\$10.00
Wayne	\$881,808	5.00%	5.00%	5.00%	5.00%	None	None	5.00%	

U = unavailable - tax not collected in FY 2020

Revenue Data Source: Author's analysis of UFIRS submissions to Department for Local Government, FY2020, unless otherwise noted. Insurance License Fee/Tax major code 4137.

Rate Data Source: Kentucky Department of Insurance, 2020 – 2021 Local Government Premium Tax Schedule

### Revenue Notes

Jefferson County revenue from Louisville Metro Government Approved Executive Budget 2019-2020.

Fayette County revenue from LFUCG FY2020 Adopted Budget.