

Kentucky Cities with a Restaurant Tax

City	County	ADD	Former Class	2018 Pop. Est.	Tax Rate
Barbourville	Knox	Cumberland Valley	4	3,099	3.0%
Bardstown	Nelson	Lincoln Trail	4	13,164	1.0%
Beaver Dam	Ohio	Green River	4	3,589	3.0%
Berea	Madison	Bluegrass	4	15,787	3.0%
Burnside	Pulaski	Lake Cumberland	5	903	3.0%
Cadiz	Trigg	Pennyryle	4	2,665	3.0%
Cave City	Barren	Barren River	4	2,436	3.0%
Central City	Muhlenberg	Pennyryle	4	5,754	3.0%
Clay City	Powell	Bluegrass	5	1,109	3.0%
Corbin	Whitley/Knox	Cumberland Valley	4	7,261	3.0%
Cumberland	Harlan	Cumberland Valley	4	1,967	3.0%
Cynthiana	Harrison	Bluegrass	4	6,362	3.0%
Eddyville	Lyon	Pennyryle	4	2,528	2.0%
Elizabethtown	Hardin	Lincoln Trail	4	30,157	2.0%
Evarts	Harlan	Cumberland Valley	5	816	3.0%
Flemingsburg	Fleming	Buffalo Trace	4	2,806	3.0%
Fulton	Fulton	Purchase	4	2,176	1.0%
Grand Rivers	Livingston	Pennyryle	5	371	1.0%
Grayson	Carter	FIVCO	4	3,944	3.0%
Greenville	Muhlenberg	Pennyryle	4	4,252	3.0%
Guthrie	Todd	Pennyryle	4	1,400	3.0%
Harlan	Harlan	Cumberland Valley	4	1,531	3.0%
Harrodsburg	Mercer	Bluegrass	4	8,492	3.0%
Jackson	Breathitt	Kentucky River	4	1,979	3.0%
Kuttawa	Lyon	Pennyryle	5	667	2.0%
Lebanon	Marion	Lincoln Trail	4	5,698	2.0%
Leitchfield	Grayson	Lincoln Trail	4	6,831	3.0%
London	Laurel	Cumberland Valley	4	8,043	3.0%
Madisonville	Hopkins	Pennyryle	4	18,833	3.0%
Marion	Crittenden	Pennyryle	4	2,872	3.0%
Morehead	Rowan	Gateway	4	7,634	3.0%
Mount Sterling	Montgomery	Gateway	4	7,278	2.0%
Mount Vernon	Rockcastle	Cumberland Valley	5	2,450	3.0%
Munfordville	Hart	Barren River	5	1,657	3.0%
Oak Grove	Christian	Pennyryle	4	7,376	3.0%
Owingsville	Bath	Gateway	4	1,560	1.0%
Paintsville	Johnson	Big Sandy	4	4,037	3.0%
Park City	Barren	Barren River	5	558	1.5%
Pikeville	Pike	Big Sandy	4	6,638	2.0%
Pineville	Bell	Cumberland Valley	4	1,781	3.0%
Prestonsburg	Floyd	Big Sandy	4	3,583	3.0%
Providence	Webster	Green River	4	3,038	3.0%
Salyersville	Magoffin	Big Sandy	4	1,729	2.5%
Shelbyville	Shelby	KIPDA	4	16,246	3.0%
Shepherdsville	Bullitt	KIPDA	4	12,383	2.0%
Simpsonville	Shelby	KIPDA	5	2,892	3.0%
Springfield	Washington	Lincoln Trail	4	2,946	3.0%
Stanton	Powell	Bluegrass	4	2,661	3.0%
West Liberty	Morgan	Gateway	4	3,532	3.0%
Williamsburg	Whitley	Cumberland Valley	4	5,281	3.0%
Averages:				5,255	2.7%

Rates subject to change at any time.
Always consult with local tax administrators.



as of May 17, 2021