



Franklin County Fiscal Court

321 West Main Street
Frankfort, KY 40601

Michael Mueller
Franklin County Judge/Executive

March 1, 2025

Dear Proprietor:

We would like to inform you of an important update regarding the Local Transient Room Tax (TRT) in Franklin County. The Franklin County Fiscal Court recently approved changes to the TRT that will take effect on July 1, 2025.

Under the current system, Franklin County collects a 3% TRT on properties in the unincorporated areas and a 2% Fine Arts Center Transient Tax (FACT) on all properties within the county.

Key Changes Effective July 1, 2025:

- The 3% TRT will no longer be collected for properties in the unincorporated areas of Franklin County.
- A new 6% TRT will be implemented across all properties in Franklin County. The tax collected will be allocated as follows:
 - 3% for the Sports Tourism Commission
 - 2% for the Fine Arts Center
 - 1% placed in escrow for a convention center
- Reporting and payments will be due on a monthly basis, rather than quarterly. All proprietors will be required to submit a monthly report, regardless of whether or not they use an online booking platform.
- If you are using an online booking platform, you will need to coordinate with them to make the necessary adjustments.


This ordinance applies specifically to Franklin County TRT. If you have questions about additional TRT for properties within the city limits of Frankfort, please contact the City of Frankfort for further information.

You can find the full text of the ordinance on our website at franklincounty.ky.gov.

Enclosed is the updated Monthly Transient Room Tax Return.

If you have any questions or need assistance, please feel free to contact Summer Jones, Business Manager for Franklin County, at (502)875-8709 or via email at summer.jones@franklincounty.ky.gov.

Sincerely,


Michael Mueller, Judge Executive
Franklin County Fiscal Court



FRANKLIN COUNTY
MONTHLY TRANSIENT ROOM TAX RETURN

Name and Address of Business:

Phone No. _____
Email Address _____
FEIN _____

For Month Ending: _____

- File return even though no tax is due.
- Return is due on the 20th of the month following the month end.
- Report changes of ownership or address immediately.
- Prepare this return in duplicate and retain one copy.

Total rooms available _____ **Percent of occupancy** _____ **Avg room rate \$** _____

1. Gross room rentals \$ _____
2. Exempt Rentals > 30 consecutive days \$ _____
3. Online Bookings-Reported by Third Party *Include report \$ _____
4. Taxable rentals (subtract lines 2 and 3 from line 1) \$ _____
5. Tax (amount on line 4 multiplied by 0.06) \$ _____
6. Interest on late payment (line 5 x by .006 per month from due date) \$ _____
7. Penalty on late payment (line 5 x by 0.10 per month or daily fraction thereof)
for late payment of tax. **MINIMUM \$25.00.** \$ _____
8. **Total Amount Due** (add lines 5, 6, and 7) \$ _____

Make payment payable to: **Franklin County Treasurer**
P.O. Box 594
Frankfort, KY 40602
502-875-8709

I hereby certify that the statements made herein and in any supporting schedules are true, correct, and complete to the best of my knowledge.

Print or type name of Individual preparing return

Official Title

Signature of Individual preparing return

Phone

Date