

**Section 180 Act or ordinance levying any tax must specify purpose, for which alone money may be used.**

Every act enacted by the General Assembly, and every ordinance and resolution passed by any county, city, town or municipal board or local legislative body, levying a tax, shall specify distinctly the purpose for which said tax is levied, and no tax levied and collected for one purpose shall ever be devoted to another purpose.

**Text as Ratified on:** November 5, 1996.

**History:** 1996 amendment was proposed by 1996 Ky. Acts ch. 98, sec. 1; original version ratified August 3, 1891, and revised September 28, 1891.