



KENTUCKY LAKE CONVENTION AND VISITORS BUREAU
93 CARROLL ROAD
BENTON, KY 42025
270-527-3128
FUN@KENTUCKYLAKE.ORG
WWW.VISITKYLAKES.COM

We want to take a moment to clarify how restaurant taxes work in the state of Kentucky and the role of the Marshall County Tourism Commission in that process.

First, the Marshall County Tourism Commission does not have the authority to levy a restaurant tax.

Under Kentucky law, only incorporated cities of a certain class—not counties, and not tourism commissions—may choose to implement a restaurant tax. In Marshall County, that authority rests solely with the City of Benton and the City of Calvert City. Marshall County Fiscal Court itself cannot enact a restaurant tax, and the Tourism Commission cannot impose any tax of any kind.

What we can do is support conversations around tourism funding. Like many tourism organizations across the state, the Tourism Commission recognizes that restaurant taxes—where they exist—help fund marketing, infrastructure, and visitor services that benefit both the tourism economy and the local community. However, the decision to adopt or not adopt such a tax lies entirely with a city government, not with us.

Our goal is always to advocate for the long-term success of Marshall County's tourism economy while staying fully transparent about how tourism is funded. We value our local businesses, including our restaurants, and welcome open dialogue based on accurate information.

If anyone in the community has questions about tourism funding, how tourism works in Kentucky, or how decisions are made, we are always happy to discuss these topics directly. Thank you for allowing us the opportunity to clarify.

-Kentucky Lake CVB Board of Directors