

# Marshall County Economic Development

## Taxes & Business Costs

### Local Property Tax

- [Click Here to View Property Tax Chart](#)

### Sales Tax

- Sales Tax: 6%

### State Property Tax

State Property Tax Rates Per \$100 Valuation, 2015	
Selected Class of Property	State Rate
Real Estate	\$0.1220
Manufacturing Machinery	\$0.1500
Pollution Control Equipment	\$0.1500
Inventories:	
Raw Materials	\$0.0500
Goods in Process	\$0.0500
Finished Goods	\$0.0500
Goods-In-Transit	Exempt
Motor Vehicles	\$0.4500
Other Tangible Personal Property	\$0.4500

Source: Kentucky Department of Revenue

## **Payroll Taxes**

- Marshall County: 1%
- Marshall County Schools: 0.5%
- City of Benton: 0.5%
- City of Calvert City: 0.5%

## **State Income Tax**

- State Income Tax Rate: 6%

## **Unemployment Insurance**

- Unemployment Insurance Wage Base: \$9,900 at 2.7%