

**12-1699. Same; levy of tax prohibited, when.** No county shall levy a transient guest tax within the corporate limits of any city in such county where a transient guest tax is being levied and collected according to law. No city located within a county where a transient guest tax is being levied and collected according to law shall levy any such tax.

**History:** L. 1977, ch. 93, § 4; April 2.