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M E M O R A N D U M

TO: Members of the Appropriations and Revenue Committee

FROM: Cynthia Brown, Committee Staff Administrator
Appropriations and Revenue Committee

DATE: November 2, 2026

SUBJECT: Staff Summary
West End Opportunity Program
Development Area Tax Credit for Taxable
Year Ending 2025

The purpose of this memorandum is to relay summary information to members of the Interim Joint Committee on Appropriations and Revenue related to the tax credits available within the development area as defined in KRS 65.501, commonly known as West End Louisville. KRS 141.398 outlines that the tax credit applies to residential property owned on January 1, 2021, and located within the development area. The tax credit is refundable to the owner of the residential property and equal to the amount in which the property tax timely paid on the residential property in a taxable year exceeds the amount of property tax assessed on that residential property on January 1, 2021.

This tax credit was created during the 2021 Regular Session of the Kentucky General Assembly. The taxpayer-specific information contained in the annual report remains confidential and is not available for public use. Posting the full report to the Committee's website may violate KRS 131.190. Therefore, this staff summary is provided for informational purposes.

For the 2025 tax year, 71 returns were processed claiming income tax credits of $19,636. After a review by the Department, refunds totaling $18,425 were issued on those returns. Taxpayers are categorized in ranges of adjusted gross income increments of $5,000. Some of the ranges listed in the chart below combine multiple ranges to protect the confidentiality of taxpayers within those ranges.

Adjusted Gross Income Range	Number of Returns
$0 - $5,000	30
$5,000 - $10,000	6
$10,000 - $15,000	4
$15,000 - $25,000	3
$25,000 - $35,000	4
$35,000 - $45,000	5
$45,000 - $50,000	3
$50,000 - $55,000	5
$55,000 - $75,000	3
$75,000 - $95,000	4
Greater than $95,000	4