



COMMONWEALTH OF KENTUCKY
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VETO MESSAGE FROM THE
GOVERNOR OF THE COMMONWEALTH OF KENTUCKY
REGARDING HOUSE BILL 19 OF THE
2016 REGULAR SESSION

I, Matthew G. Bevin, Governor of the Commonwealth of Kentucky, pursuant to the authority granted under section 88 of the Kentucky State Constitution, do hereby veto the following:

House Bill 19 of the 2016 Regular Session of the General Assembly in its entirety.

House Bill 19 is a noble and well-intentioned piece of legislation designed to encourage the generosity of time and financial resources by both individuals and their employers. However, the financial costs and administrative burden on the Department of Revenue to implement House Bill 19 far outweigh the limited benefit this legislation can provide.

Given the Commonwealth of Kentucky's current financial situation and its unfunded pension liabilities, now is not the time to grant additional tax credits or tax expenditures as proposed in this legislation.

As with the numerous other proposed tax changes by the 2016 General Assembly, the tax credit proposed by House Bill 19 would be appropriate for debate and potential inclusion in a comprehensive tax reform proposal. Until such time as the legislature takes a comprehensive approach to tax reform, adding additional individual tax credits are neither appropriate nor fiscally responsible.

This the 13th day of April, 2016

A handwritten signature in blue ink, appearing to read "Matthew G. Bevin".

Matthew G. Bevin
Governor