

AN ACT relating to library taxing districts.

*Be it enacted by the General Assembly of the Commonwealth of Kentucky:*

➔SECTION 1. A NEW SECTION OF KRS CHAPTER 173 IS CREATED TO READ AS FOLLOWS:

(1) The provisions of KRS 132.023 and 132.024 shall apply to any ad valorem tax rate levied by the board of a public library district regardless of how that public library district was formed.

(2) Any tax rate levied by the board of a public library district from February 13, 1979, through the effective date of this Act pursuant to the provisions of KRS 132.023 and 132.024, shall be deemed a valid levy of an ad valorem tax, regardless of whether the public library board also complied with the provisions of KRS 173.610 or 173.790 in effect at the time the ad valorem tax was levied.

➔Section 2. KRS 173.107 is amended to read as follows:

Any library established or maintained pursuant to the provisions of KRS 173.310 to 173.410 shall not, upon becoming a city of the first class, or a consolidated local government, or a county containing a city of the first class, have its tax levy or appropriation decreased except by the procedure in KRS 132.023 and 132.024~~[173.790]~~.

➔Section 3. The General Assembly intends, by enacting Section 1 of this Act, to retroactively clarify the application of the statutes regarding requirements for public library districts to amend ad valorem tax rates imposed for the maintenance and operation of public library districts. The General Assembly was not aware of the need for statutory clarification regarding these statutes until opinions interpreting the statutes were issued by the Campbell Circuit Court in *Coleman et al. v. Campbell County Library Board of Trustees*, 12-CI-0089, April 1, 2013; and the Kenton Circuit Court in *Kuhnein v. Kenton County Public Library Board of Trustees*, 12-CI-00178, April 11, 2013. By enacting Section 1 of this Act during the 2015 Regular Session, the General Assembly is taking action in a timely manner to address the issues raised by the lawsuits.

→Section 4. The following KRS sections are repealed:

173.610 Tax rate change prohibited except by vote of people -- Procedure -- Limitation.

173.790 Increase or decrease in tax levy -- Procedure.