



shall file their current year tax returns no later than July 1 of each subsequent year with the Commission.

**Part III: Fiscal Explanation, Bill Provisions, and Estimated Cost**

**HB 430 will have minimal impact on local governments in the aggregate.** However, the County Clerks' Association expressed concerns that this could present a problem for some counties given the 16 year storage requirement which after the fifth election would result in storage related to no less than four election cycles at any one time. Overlapping of the 16 year time frame may result due to the inability to purge files timely due to office schedules and workloads, and the exact date the 16 year span started.

Also adding to storage concerns is the possibility of multiple candidates in a single election, and the possibility of extensive and, therefore, space-consuming business and personal income tax returns.

There may be a flurry of public records request when returns are first filed regarding candidates that attract high public interest. This too could disrupt office routine especially in the smaller offices.

**Data Source(s):** LRC, Kentucky County Clerk's Association

**Preparer:** Wendell F. Butler      **Reviewer:** JWN      **Date:** 2/22/16