

**COMMONWEALTH OF KENTUCKY STATE FISCAL NOTE STATEMENT
LEGISLATIVE RESEARCH COMMISSION
2016 REGULAR SESSION**

MEASURE

2016 BR NUMBER **1627**

SENATE BILL NUMBER **280**

RESOLUTION NUMBER _____

AMENDMENT NUMBER _____

SUBJECT/TITLE **An ACT relating to county finance and declaring an emergency.**

SPONSOR **Senator Carpenter**

NOTE SUMMARY

FISCAL ANALYSIS: IMPACT NO IMPACT INDETERMINABLE IMPACT

LEVEL(S) OF IMPACT: STATE LOCAL FEDERAL

BUDGET UNIT(S) IMPACT: _____

FUND(S) IMPACT: GENERAL ROAD FEDERAL RESTRICTED AGENCY _____ OTHER

FISCAL SUMMARY

FISCAL ESTIMATES	2015-2016	2016-2017	2017-2018	ANNUAL IMPACT AT FULL IMPLEMENTATION
REVENUES				
EXPENDITURES				
NET EFFECT				

() indicates a decrease/negative

MEASURE'S PURPOSE: The proposed legislation prevents cities and counties from imposing license fees against entities engaged in mining, entities that manufacture mining equipment, or entities that sell mining equipment if the entity can demonstrate that at least 50% of its sales are to mine operators or manufacturers of mining equipment.

PROVISIONS/MECHANICS: The proposed legislation amends KRS 67.083, 68.180, and 68.197 to prohibit the imposition of license taxes against mine operators, manufacturers of mining equipment, or entities that sell mining equipment, amends KRS 68.199 to conform, and declares an emergency.

FISCAL EXPLANATION: The impact on local governments is indeterminable, but could be significant in some cities and counties where entities exempt from taxation are located.

DATA SOURCE(S): _____

PREPARER: **Pam Thomas** **NOTE NUMBER:** **140** **REVIEW:** **JRS** **DATE:** **3/9/2016**

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