

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

MEASURE

2016 BR NUMBER **0420**

SENATE BILL NUMBER **71/SCS 1**

RESOLUTION NUMBER _____

AMENDMENT NUMBER _____

SUBJECT/TITLE **An ACT relating to taxes and fees imposed by special purpose governmental entities.**

SPONSOR **Senator Alvarado**

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 requires increases in ad valorem taxes or fees imposed by special purpose governmental entities to be submitted to the governing body of the city or county in which the largest number of citizens served by the special purpose governmental entity reside for approval. The governing body may approve or disapprove the proposed levy.

The **SCS** establishes some exceptions to the reporting and approval requirements established for fees. The remainder of the bill remains the same.

PROVISIONS/MECHANICS: The proposal creates a new section of KRS 65A, amends KRS 132.023 to conform and repeals KRS 65A.100. The provisions of the Act are effective January 1, 2017.

FISCAL EXPLANATION: Because the provisions of this Act impact only local governments, there is no state fiscal impact.

DATA SOURCE(S): _____

PREPARER: **Pam Thomas** **NOTE NUMBER:** **93** **REVIEW:** **JRS** **DATE:** **2/22/2016**

LRC 2016-BR0420SB71/SCS1