



COMMONWEALTH OF KENTUCKY  
OFFICE OF THE GOVERNOR

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GOVERNOR

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**VETO MESSAGE FROM THE**  
**GOVERNOR OF THE COMMONWEALTH OF KENTUCKY**  
**REGARDING SENATE BILL 49 OF THE**  
**2021 REGULAR SESSION**

*I, Andy Beshear, Governor of the Commonwealth of Kentucky, pursuant to the authority granted under section 88 of the Kentucky Constitution, do hereby veto the following:*

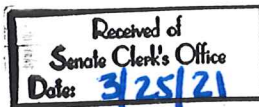
Senate Bill 49 of the 2021 Regular Session of the General Assembly in its entirety.

*I am vetoing Senate Bill 49 because it removes workplace protections for some of the lowest-paid workers in Kentucky, and because it may cause the federal government to raise taxes on every employer in Kentucky.*

*Senate Bill 49 changes the law to exclude from wage and hour protections, workers' compensation protections, and unemployment insurance certain workers who provide caregiver services to individuals with disabilities or who provide behavior support services. These workers perform important services caring for some of Kentucky's most vulnerable citizens. Senate Bill 49 would leave them without protection if their employers fail to pay them promptly and in full, or if they lose their employment or become injured on the job.*

*Senate Bill 49 also does not comply with the Federal Unemployment Tax Act ("FUTA") by excluding these employees from the state unemployment insurance program. If Kentucky is not in compliance with FUTA, employers will have to pay the full FUTA tax rate of 6%, rather than the 0.6% rate they pay now. As a result, all employers in Kentucky may see their FUTA tax increase tenfold.*

This the 25<sup>th</sup> day of March, 2021.



Andy Beshear  
Governor