

1 AN ACT relating to funding public libraries and making an appropriation therefor.

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

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

5 *(1) As used in this section:*

6 *(a) "Library district" means the designated geographical area established for*  
7 *the purpose of operating a public library under this chapter. A "district"*  
8 *may include cities of the first class with public libraries operating under*  
9 *KRS 173.010, counties with regional libraries operating under KRS*  
10 *173.320, and public library districts under KRS 173.460 and 173.715;*

11 *(b) "Local government" means any city, county, urban-county government,*  
12 *consolidated local government, charter county government, or unified local*  
13 *government of the Commonwealth of Kentucky; and*

14 *(c) "Public library" means a library open to the general public without charge*  
15 *of admission or membership fees and governed by a board under this*  
16 *chapter.*

17 *(2) Any local government may, after obtaining a written agreement with the*  
18 *members of the governing board of the public library that is located in its library*  
19 *district, enact an ordinance to levy a special ad valorem tax not in conflict with*  
20 *the Constitution and statutes of this state for the purpose of supporting a public*  
21 *library.*

22 *(3) Any special ad valorem tax imposed under subsection (2) of this section shall be:*

23 *(a) Levied upon the assessed valuation of all taxable property located in the*  
24 *jurisdictional boundaries of the local government;*

25 *(b) In addition to any other ad valorem tax rate levied by the local government;*

26 *(c) Exclusive of the recall provisions in KRS 132.017 for the initial levy of the*  
27 *tax and subject to the recall provisions in KRS 132.017 for subsequent*

1 changes to the tax rate; and

2 (d) Levied up to, but not in excess of, fifty cents (\$0.50) upon each one hundred  
3 dollars (\$100) of assessed valuation. If levied by multiple local governments  
4 located in the same library district, the sum of the special ad valorem taxes  
5 levied shall not exceed fifty cents (\$0.50). If a special ad valorem tax has  
6 been levied for the same purpose under KRS 65.125, the sum of the special  
7 ad valorem taxes levied shall not exceed fifty cents (\$0.50).

8 (4) All revenues raised from the special ad valorem tax imposed under subsection (2)  
9 of this section shall be:

10 (a) Collected in the same manner as other ad valorem taxes;

11 (b) Held in addition to other tax revenues;

12 (c) Accounted for in a separate fund by the local government; and

13 (d) Transferred monthly from the local government's fund to the governing  
14 board of the public library, where the funds shall be accounted for in a  
15 separate fund and expended only to the extent that the expenditure is  
16 directly attributable to the establishment, operation, or maintenance of a  
17 public library.

18 (5) The governing board of the public library shall make a report to the local  
19 government's legislative body before August 30 of each year for the fiscal year  
20 ending the preceding June 30, showing the use of the public library, the receipts  
21 and expenditures of all money handled by it during the year, and any information  
22 as requested by the local government's legislative body to determine the  
23 appropriate use of the funds and the usefulness of the library to the public.

24 (6) No portion of the revenues collected under this section shall be applied to the  
25 support of a library that is not a public library.

26 (7) (a) If a taxing district, other than a local government, has levied an ad valorem  
27 tax under this chapter or any other statute that permits the levy of an ad

1           valorem tax for the purpose of supporting a public library, then the local  
2           governments located in the same library district shall not levy a special ad  
3           valorem tax under subsection (2) of this section unless the taxing district  
4           repeals its tax levy.

5           (b) If a local government has levied a special ad valorem tax under subsection  
6           (2) of this section, then a taxing district, other than a local government,  
7           shall not levy an ad valorem tax under this chapter or any other statute that  
8           permits the levy of an ad valorem tax for the purpose of supporting a public  
9           library located in the same library district, unless the local government  
10           repeals its tax levy.

11           (c) A local government or taxing district shall obtain a written agreement  
12           between the members of the governing board of the public library and the  
13           legislative bodies of the local governments within the library district before  
14           repealing any tax levied as required by paragraphs (a) and (b) of this  
15           subsection.

16           (8) Nothing in this section shall preclude the district from receiving federal or state  
17           moneys or contributions and donations from any source for the purpose of  
18           supporting a public library.