

1 AN ACT relating to consolidated emergency services districts and making an
2 appropriation therefor.

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

4 ➔SECTION 1. A NEW SECTION OF KRS CHAPTER 65 IS CREATED TO
5 READ AS FOLLOWS:

6 *For the purposes of Sections 1 to 14 of this Act:*

- 7 *(1) "Board" means the board of trustees of a consolidated emergency services board;*
8 *(2) "Committee" means an advisory committee appointed by a county*
9 *judge/executive or chief executive officer of a county to advise the board of*
10 *directors;*
11 *(3) "Director" means an executive director appointed by a board to manage the*
12 *affairs of a consolidated emergency services district;*
13 *(4) "District" means a consolidated emergency services district, established pursuant*
14 *to Section 2 of this Act; and*
15 *(5) "Trustee" means a member of the board of trustees of a consolidated emergency*
16 *services district.*

17 ➔SECTION 2. A NEW SECTION OF KRS CHAPTER 65 IS CREATED TO
18 READ AS FOLLOWS:

- 19 *(1) In any county a consolidated emergency services district may be formed by the*
20 *following:*
21 *(a) Any county, consolidated local government, charter county government, or*
22 *unified local government which operates a regular fire, or ambulance, or*
23 *emergency medical service, or rescue service desiring to create a*
24 *consolidated emergency services district, shall pass an ordinance proposing*
25 *the establishment of a consolidated emergency services district and inviting*
26 *any city or relevant district to join; and*
27 *(b) Any city which operates a regular fire, or ambulance, or emergency medical*

1 service, or rescue service desiring to create a consolidated emergency
2 services district shall pass an ordinance agreeing to the formation of a
3 consolidated emergency services district and requesting the city's admission
4 to a consolidated emergency services district; and

5 (c) The governing body of any fire protection district established under the
6 provisions of KRS Chapter 75 or 273, any special district whose services are
7 subject to the licensure provisions of KRS Chapter 311A, or any rescue
8 squad established under the provisions of KRS Chapter 39F may pass a
9 resolution agreeing to the formation of a consolidated emergency services
10 district and requesting the district's admission to a consolidated emergency
11 services district.

12 (2) (a) One hundred eighty (180) days after the passage of the ordinance required
13 in subsection (1) of this section, the governing body of any county,
14 consolidated local government, charter county government, unified local
15 government, city, any fire protection district established under the
16 provisions of KRS Chapter 75 or 273, any special district whose services are
17 subject to the licensure provisions of KRS Chapter 311A, or any rescue
18 squad established under the provisions of KRS Chapter 39F that have
19 requested the formation of a consolidated emergency services district and its
20 admission to the consolidated emergency services district shall file a joint
21 petition in the county clerk's office of the county in which all of the districts
22 and the territory to be merged into one (1) district, or the greater part of the
23 district, is located, describing the territory to be merged into the
24 consolidated emergency services district and setting out the reasons for the
25 merger.

26 (b) The fiscal court clerk shall notify all planning commissions, cities, and area
27 development districts within whose jurisdiction the proposed service area is

1 located and any state agencies required by law to be notified of the proposal
2 for the creation of the taxing district.

3 (c) The fiscal court clerk shall schedule a hearing on the proposal for no
4 earlier than thirty (30) nor later than ninety (90) days following receipt of
5 the petition, charter, and plan of service, and shall, in accordance with the
6 provisions of KRS Chapter 424, publish notice of the time and place of the
7 public hearing and an accurate map of the area or a description in
8 layman's terms reasonably identifying the area.

9 (d) At the public hearing, the fiscal court shall take testimony of interested
10 parties and solicit the recommendations of any planning commission, city,
11 area development district, or state agency meeting the criteria of paragraph
12 (b) of this subsection.

13 (e) The fiscal court may extend the hearing, from time-to-time, for ninety (90)
14 days from the date of the initial hearing and shall render a decision within
15 thirty (30) days of the final adjournment of the hearing.

16 (f) Following the hearing, the fiscal court shall set forth its written findings of
17 fact and shall approve or disapprove the formation of the taxing district to
18 provide service as described in the plan of service and to exercise the powers
19 granted by the specific statutes that apply to the taxing district being
20 formed.

21 (g) The creation of a taxing district shall be of legal effect only upon the
22 adoption of an ordinance, in accordance with the provisions of KRS 67.075
23 and 67.077, creating the taxing district, and compliance with the
24 requirements of KRS 65.005.

25 (h) A certified copy of the ordinance creating the taxing district shall be filed
26 with the county clerk who shall add the levy to the tax bills of the county.
27 For taxing purposes, the effective date of the tax levy shall be January 1 of

- 1 the year following the certification of the creation of the taxing district.
- 2 (i) Nothing in this subsection shall be construed to enlarge upon or to restrict
3 the powers granted a taxing district under the taxing district's specific
4 authorizing statutes.
- 5 (j) Any aggrieved person may bring an action in Circuit Court to contest the
6 decision of the county judge/executive regarding the merger of fire
7 protection districts or volunteer fire department districts.
- 8 (3) If the governing body of any fire protection district established under the
9 provisions of KRS Chapter 75 or 273, any special district whose services are
10 subject to the licensure provisions of KRS Chapter 311A, or any rescue squad
11 established under the provisions of KRS Chapter 39F desires to have its district
12 become part of a consolidated emergency services district after the creation of the
13 district, it shall by motion so record its desire in the minutes of the board. The
14 board, or its executive officer, shall convey this request to the district's board. At
15 its next regular meeting, or at a special meeting held prior thereto, the board
16 shall vote upon this request.
- 17 (4) (a) If the county consolidated emergency services board refuses, or the two (2)
18 boards cannot agree upon such a proposition of merger of the independent
19 government entity with the district, the question of merger shall be
20 submitted to the qualified voters of the two (2) districts at the next regular
21 election if the question is filed with the county clerk not later than the
22 second Tuesday in August preceding the regular election.
- 23 (b) If a majority of those voting on the question favor merger, the boards of the
24 two (2) districts shall jointly develop a plan for adoption of the merger.
- 25 (c) If the two (2) boards cannot agree to the terms of merger within sixty (60)
26 days following the date of the regular election, the county judge/executive
27 shall develop the terms of the adoption of merger.

1 (d) Notwithstanding paragraph (b) of this subsection, if the independent district
 2 cannot meet its current operating expenses from projected revenue and if
 3 the two (2) boards cannot agree to the terms of a merger, the proposition of
 4 merger shall be submitted to the fiscal court, and the fiscal court shall
 5 determine whether the two (2) districts should be merged and if merged the
 6 terms thereto.

7 (e) Upon completion of the plan for adoption of the merger, it shall become
 8 effective and the independent district shall become a part of the
 9 consolidated emergency services district as set out in the plan.

10 ➔SECTION 3. A NEW SECTION OF KRS CHAPTER 65 IS CREATED TO
 11 READ AS FOLLOWS:

12 (1) The governing body of a consolidated emergency services district shall be a board
 13 of trustees of the consolidated emergency services district.

14 (2) The board shall consist of the following by virtue of their offices:

15 (a) The county judge/executive or chief executive officer of the county of the
 16 county containing the district;

17 (b) In counties with thirty thousand (30,000) or fewer population, the mayor of
 18 any city electing to join the district;

19 (c) In counties with greater than thirty thousand (30,000) but less than 70,000
 20 population the mayors of the largest, second largest, and third largest cities
 21 electing to join the district. If there are is no third largest city, then only the
 22 largest and second largest city's mayors shall serve. If there is only one (1)
 23 city, then only that mayor shall serve; or

24 (d) In counties containing greater than seventy thousand (70,000) population,
 25 the mayors of the largest, second largest, third largest, and fourth largest
 26 cities electing to join the district. If there are is no fourth largest city, then
 27 only the largest, second largest, and third largest city's mayors shall serve.

1 *If there are is no third largest city, then only the largest and second largest*
2 *city's mayors shall serve. If there is only one (1) city, then only that mayor*
3 *shall serve;*

4 *(3) (a) The number of elected board members shall be sufficient to provide an odd*
5 *number of total trustees and be a number sufficient to provide at least a one*
6 *(1) member majority larger than the trustees serving as trustees by virtue of*
7 *their offices.*

8 *(b) Elected trustees shall be:*

9 *1. At least twenty-four (24) years of age at the time of election;*

10 *2. A citizen of the Commonwealth;*

11 *3. A resident of the Commonwealth for at least two (2) years preceding*
12 *election; and*

13 *4. A resident of both the county containing the district and the trustee*
14 *district in which the person is seeking election.*

15 *(c) Elected trustees shall continue to reside in the county and district that they*
16 *represent through their complete terms of office.*

17 *(d) The terms of trustees holding positions by virtue of their offices shall be the*
18 *same as their terms of their elected offices.*

19 *(e) The terms of elected trustees shall be four (4) years, except that initially the*
20 *trustees representing odd-numbered trustee districts shall be elected for two*
21 *(2) year terms. Subsequent terms shall all be for four (4) years. Any*
22 *vacancies shall be filled pursuant to Section 152 of the Constitution of*
23 *Kentucky.*

24 *(f) Elected trustees shall be elected in nonpartisan elections pursuant to the*
25 *regular election laws of the Commonwealth.*

26 *(g) For elected trustees, nominating petitions shall:*

27 *1. Be filed with the clerk of that county for candidates to serve as trustee;*

- 1 2. Be filed by the last date prescribed by the election law generally for
2 filing certificates of nomination prior to a regular election;
- 3 3. Be filed no later than 4 p.m. local time at the place of filing when filed
4 on the last date on which such papers are permitted to be filed;
- 5 4. Be subscribed by twenty-five (25) or more qualified voters who are
6 residents of the territory to be encompassed by the district. Resident
7 qualified voters may join in nominating by petition more than one (1)
8 candidate; and
- 9 5. State the residence or post office address of each candidate, that he or
10 she is legally qualified to hold the office, and that the subscribers
11 desire, and are legally qualified, to vote for the candidate.
- 12 (h) The county clerk receiving nominating petitions shall certify the
13 nomination and election of members of board.
- 14 (i) Unless previously removed for cause in the last four (4) years, an elected
15 trustee may seek reelection to the board.
- 16 (j) If no one is nominated for, or elected and qualified to, an open seat on the
17 board, the Governor shall promptly fill the vacancy by appointment of a
18 qualified person who shall serve for the same period as if otherwise elected.
- 19 (k) 1. Any elected trustee, in case of misconduct, incapacity, or willful
20 neglect in the performance of his or her duties of office, may be
21 removed from the board by a unanimous vote of the members of the
22 board exclusive of any member to be removed, who shall not vote in
23 the deliberation of his or her removal.
- 24 2. A trustee shall not be removed without having been given the right to
25 a full public hearing.
- 26 3. The trustee, if removed, shall have the right to appeal to the Circuit
27 Court of the county, and the appeal shall be on the record.

1 4. A trustee removed in accordance with this paragraph shall not be
 2 eligible to fill the seat vacated before the expiration of the term to
 3 which originally elected under paragraph (j) of this subsection.

4 5. A vacancy that occurs as a result of removal under this subsection
 5 shall be filled pursuant to Section 152 of the Constitution of Kentucky.

6 (l) Reapportionment of elected trustee districts shall conform to the provisions
 7 of KRS 67.045.

8 ➔SECTION 4. A NEW SECTION OF KRS CHAPTER 65 IS CREATED TO
 9 READ AS FOLLOWS:

10 The board, at the first meeting of each fiscal year, shall elect a president, secretary, and
 11 treasurer. The offices of secretary and treasurer may be held by the same person.

12 ➔SECTION 5. A NEW SECTION OF KRS CHAPTER 65 IS CREATED TO
 13 READ AS FOLLOWS:

14 (1) Each trustee who is a member by virtue of their office held shall receive an
 15 amount not to exceed one hundred dollars (\$100) for each day or part of the day
 16 spent in the performance of his or her official duties, including time spent in
 17 necessary travel, and in addition, shall be reimbursed for all proper traveling and
 18 incidental expenses incurred in connection with those duties.

19 (2) Compensation of elected trustees shall be made pursuant to the provisions of
 20 KRS 64.527.

21 ➔SECTION 6. A NEW SECTION OF KRS CHAPTER 65 IS CREATED TO
 22 READ AS FOLLOWS:

23 A quorum of the board shall consist of a majority of its members.

24 ➔SECTION 7. A NEW SECTION OF KRS CHAPTER 65 IS CREATED TO
 25 READ AS FOLLOWS:

26 (1) The county judge/executive or chief executive officer of the county establishing
 27 the consolidated emergency services district shall appoint an advisory committee

1 to the board. The committee shall consist of at least three (3) and no more than
 2 six (6) persons familiar with the provision of emergency services in the county.
 3 The board shall have at least one (1) member who is a regular firefighter, EMT,
 4 paramedic, or rescue squad member, and at least one (1) volunteer firefighter,
 5 EMT, paramedic, or rescue squad member. Committee members shall be
 6 reimbursed actual expenses.

7 (2) The committee shall serve as a repository of technical and historical information.
 8 It shall advise the board on issues relating to the provision of emergency services
 9 and provide such support and advice as the board may request of it.

10 ➔SECTION 8. A NEW SECTION OF KRS CHAPTER 65 IS CREATED TO
 11 READ AS FOLLOWS:

12 (1) The board shall oversee the provision of emergency services to inhabitants of the
 13 district and may:

14 (a) Purchase vehicles and all other necessary equipment and employ trained
 15 personnel who meet all federal and state requirements;

16 (b) Adopt rules and regulations necessary to effectively and efficiently provide
 17 emergency services for the district;

18 (c) Employ an executive director;

19 (d) Employ persons to administer the daily operations of the emergency
 20 services;

21 (e) Compensate employees of the district at a rate determined by the board;

22 (f) Apply for and receive available funds from the state and federal
 23 governments for the purpose of maintaining or improving the emergency
 24 services of the district; and

25 (g) Acquire by bequest, gift, grant, or purchase any real or personal property
 26 necessary to provide emergency services.

27 (2) The board of directors shall comply with the provisions of KRS 65A.010 to

1 65A.090.

2 ➔SECTION 9. A NEW SECTION OF KRS CHAPTER 65 IS CREATED TO
3 READ AS FOLLOWS:

- 4 (1) Upon the creation of a consolidated emergency services district as provided in
5 Sections 1 to 14 of this Act the trustees of a district are authorized to establish
6 and operate a consolidated emergency services district and to levy a tax upon the
7 property in the district.
- 8 (2) A consolidated emergency services district may levy a tax upon the property in the
9 district not to exceed twenty cents (\$0.20) per one hundred dollars (\$100) of
10 valuation as assessed for county taxes, for the purpose of defraying the expenses
11 of the establishment, maintenance, and operation of the district. The tax rate set
12 in this subsection shall be subject to the provisions of KRS 132.023.
- 13 (3) The county clerk shall add the levy to the tax bills of the affected property owners.
- 14 (4) The tax shall be collected and distributed by the sheriff to the district in the same
15 manner as the other taxes on the bill and unpaid fees or charges shall bear the
16 same penalty as general state and county taxes. This shall be a lien on the
17 property against which it is levied from the time of the levy. The board, in
18 consultation with the sheriff shall set a collection fee for the sheriff to retain an
19 amount not to exceed four and one-fourth percent (4.25%) of the levy collected.
- 20 (5) In the event the district determines that the public interest requires the
21 establishment of one (1) or more public service programs and that existing
22 revenues are inadequate to reasonably provide for such programs, the district
23 may by resolution determine that one (1) or more questions for the establishment
24 of any such public service program shall be submitted to the electorate of the
25 county. The resolution shall designate with specificity each public service
26 program to be submitted, together with the proposed source of funding therefor,
27 which shall be either an ad valorem tax levy of a certain maximum number of

1 cents per each one hundred dollars (\$100) of assessed valuation subject to
 2 constitutional limits, or an occupational license tax subject to the limitations of
 3 KRS 68.520 to 68.550.

4 (6) The district shall, following adoption of the resolution identified in subsection (5)
 5 of this section, cause to be prepared a question for submission to the voters of the
 6 county at an election held pursuant to notice as prescribed in KRS 424.130. The
 7 election shall be held in conjunction with a regularly scheduled November
 8 election, as provided by law. The question as it will appear on the ballot shall be
 9 filed with the county clerk not later than the second Tuesday in August preceding
 10 the regular election. The question shall be so framed that any voter who wishes to
 11 vote for the public service program or any individual public service program if
 12 there be more than one (1), may signify his or her approval by voting "Yes," and
 13 any voter who wishes to vote against the public service program or any individual
 14 public service program so submitted may do so by voting "No."

15 ➔SECTION 10. A NEW SECTION OF KRS CHAPTER 65 IS CREATED TO
 16 READ AS FOLLOWS:

17 The board may impose and collect a license fee or tax upon insurance companies for
 18 the privilege of engaging in the business of insurance within the boundaries of the
 19 district, pursuant to the provisions of KRS 91A.080, for the purpose of defraying the
 20 expenses of the establishment, maintenance, and operation of the district. This shall be
 21 done by the passage of a resolution of the board.

22 ➔SECTION 11. A NEW SECTION OF KRS CHAPTER 65 IS CREATED TO
 23 READ AS FOLLOWS:

24 (1) The board in any county having a population of thirty thousand (30,000) or more
 25 may by resolution impose license fees on franchises, provide for licensing any
 26 business, trade, occupation, or profession, and the using, holding, or exhibiting
 27 of any animal, article, or other thing, for the purpose of defraying the expenses of

1 *the establishment, maintenance, and operation of the district.*

2 *(2) License fees on business, trade, occupation, or profession pursuant to the*
 3 *provisions of KRS 68.197.*

4 *(3) The board in any county having a population of three hundred thousand*
 5 *(300,000) or more may by resolution impose license fees on franchises, provide*
 6 *for licensing any business, trade, occupation, or profession, and the using,*
 7 *holding, or exhibiting of any animal, article, or other thing for the purpose of*
 8 *defraying the expenses of the establishment, maintenance, and operation of the*
 9 *district.*

10 *(4) License fees on business, trade, occupation, or profession shall be imposed*
 11 *pursuant to the provisions of KRS 68.180.*

12 ➔SECTION 12. A NEW SECTION OF KRS CHAPTER 65 IS CREATED TO
 13 READ AS FOLLOWS:

14 *The consolidated emergency services board of trustees, upon the assumption of office,*
 15 *shall assume all the duties, responsibilities, and liabilities of all previous entities that*
 16 *have been dissolved and merged into the district. The territories of former districts,*
 17 *cities, and unincorporated territory shall become special taxing districts until their*
 18 *indebtedness has been relieved.*

19 ➔SECTION 13. A NEW SECTION OF KRS CHAPTER 65 IS CREATED TO
 20 READ AS FOLLOWS:

21 *The executive director of the consolidated emergency services district, subject to*
 22 *directive and guidance from the board, shall be responsible for:*

23 *(1) The hiring and discipline of all staff;*

24 *(2) The creation of administrative, personnel, and operational policies, subject to the*
 25 *relevant federal and state administrative regulations and directives from the*
 26 *board; and*

27 *(3) The preparation of plans for the distribution of personnel, apparatus, and*

1 equipment for the board's approval to provide for the optimal provision of
 2 emergency services within the district.

3 ➔SECTION 14. A NEW SECTION OF KRS CHAPTER 65 IS CREATED TO
 4 READ AS FOLLOWS:

5 If a majority of the entities that merged into a consolidated emergency services district
 6 were participants in the County Employees Retirement System, then the board shall
 7 apply to become a participant in the County Employees Retirement System. If a
 8 majority of members were not participants in the County Employees Retirement
 9 System, then the board may apply for participation in the County Employees
 10 Retirement System.

11 ➔Section 15. KRS 65.180 is amended to read as follows:

12 As used in KRS 65.182 to 65.190, unless the context otherwise requires, the word "taxing
 13 district" shall mean, and the provisions of KRS 65.182 to 65.190 shall apply to, any
 14 special district authorized by statute to levy ad valorem taxes within the meaning of
 15 Section 157 of the Constitution of Kentucky or to levy ad valorem taxes under the
 16 provisions of KRS 68.602 and governed by the following statutes: KRS 65.182, Sections
 17 1 to 14 of this Act, 75.010 to 75.260, 107.310 to 107.500, 108.080 to 108.180, 109.115 to
 18 109.190, 173.450 to 173.650, 173.710 to 173.800, 179.700 to 179.990, 212.720 to
 19 212.760, 216.310 to 216.360, 266.010 to 266.990, and 268.010 to 268.990.

20 ➔Section 16. KRS 68.180 is amended to read as follows:

21 (1) The fiscal court of each county or board of trustees of a consolidated emergency
 22 services district having a population of three hundred thousand (300,000) or more
 23 may by order or resolution impose license fees on franchises, provide for licensing
 24 any business, trade, occupation, or profession, and the using, holding, or exhibiting
 25 of any animal, article, or other thing.

26 (2) License fees on such business, trade, occupation, or profession for revenue
 27 purposes, except those of the common schools, shall be imposed at a percentage

1 rate not to exceed one and one-fourth percent (1.25%) of:

2 (a) Salaries, wages, commissions, and other compensation earned by persons
3 within the county for work done and services performed or rendered in the
4 county; and

5 (b) The net profits of businesses, trades, professions, or occupations from
6 activities conducted in the county.

7 (3) (a) No public service company that pays an ad valorem tax shall be required to
8 pay a license tax.

9 (b) 1. It is the intent of the General Assembly to continue the exemption from
10 local license fees and occupational taxes that existed on January 1, 2006,
11 for providers of multichannel video programming services or
12 communications services as defined in KRS 136.602 that were taxed
13 under KRS 136.120 prior to January 1, 2006.

14 2. To further this intent, no company providing multichannel video
15 programming services or communications services as defined in KRS
16 136.602 shall be required to pay a license tax. If only a portion of an
17 entity's business is providing multichannel video programming services
18 or communications services, including products or services that are
19 related to and provided in support of the multichannel video
20 programming services or communications services, this exclusion
21 applies only to that portion of the business that provides multichannel
22 video programming services or communications services, including
23 products or services that are related to and provided in support of the
24 multichannel video programming services or communications services
25 or communications services.

26 (c) No license tax shall be imposed upon or collected from any bank, trust
27 company, combined bank and trust company, combined trust, banking and

1 title business in this state, any savings and loan association, whether state or
2 federally chartered.

3 (d) No license tax shall be imposed upon income received by members of the
4 Kentucky National Guard for active duty training, unit training assemblies,
5 and annual field training.

6 (e) No license tax shall be imposed upon income received by precinct workers for
7 election training or work at election booths in state, county, and local primary,
8 regular, or special elections.

9 (f) No license tax shall be imposed upon any profits, earnings, or distributions of
10 an investment fund which would qualify under KRS 154.20-250 to 154.20-
11 284 to the extent any profits, earnings, or distributions would not be taxable to
12 an individual investor, or in other cases where the county is prohibited by law
13 from imposing a license tax.

14 (4) The provisions and limitations of subsection (2) of this section shall not apply to
15 license fees imposed for regulatory purposes as to form and amount, or to the
16 license fees authorized by KRS 160.482 to 160.488.

17 (5) Pursuant to this section, no fiscal court shall regulate any aspect of the manner in
18 which any duly ordained, commissioned, or denominationally licensed minister of
19 religion may perform his or her duties and activities as a minister of religion. Duly
20 ordained, commissioned, or denominationally licensed ministers of religion shall be
21 subject to the same license fees imposed on others in the county on salaries, wages,
22 commissions, and other compensation earned for work done and services performed
23 or rendered.

24 ➔Section 17. KRS 68.197 is amended to read as follows:

25 (1) The fiscal court of each county or board of trustees of a consolidated emergency
26 services district having a population of thirty thousand (30,000) or more may by
27 ordinance or in the case of a consolidated emergency services district impose

- 1 license fees on franchises, provide for licensing any business, trade, occupation, or
2 profession, and the using, holding, or exhibiting of any animal, article, or other
3 thing.
- 4 (2) License fees on business, trade, occupation, or profession for revenue purposes,
5 except those of the common schools, may be imposed at a percentage rate not to
6 exceed one percent (1%) of:
- 7 (a) Salaries, wages, commissions, and other compensation earned by persons
8 within the county for work done and services performed or rendered in the
9 county;
- 10 (b) The net profits of self-employed individuals, partnerships, professional
11 associations, or joint ventures resulting from trades, professions, occupations,
12 businesses, or activities conducted in the county; and
- 13 (c) The net profits of corporations resulting from trades, professions, occupations,
14 businesses, or activities conducted in the county.
- 15 (3) In order to reduce administrative costs and minimize paperwork for employers,
16 employees, and businesses, the fiscal court ***or board*** may provide:
- 17 (a) For an annual fixed amount license fee which a person may elect to pay in lieu
18 of reporting and paying the percentage rate as provided in this subsection on
19 salaries, wages, commissions, and other compensation earned within the
20 county for work done and services performed or rendered in the county; and
- 21 (b) For an annual fixed amount license fee which an individual, partnership,
22 professional association, joint venture, or corporation may elect to pay in lieu
23 of reporting and paying the percentage rate as provided in this subsection on
24 net profits of businesses, trades, professions, or occupations from activities
25 conducted in the county.
- 26 (4) (a) Licenses imposed for regulatory purposes are not subject to limitations as to
27 form and amount.

- 1 (b) No public service company that pays an ad valorem tax is required to pay a
2 license tax.
- 3 (c) 1. It is the intent of the General Assembly to continue the exemption from
4 local license fees and occupational taxes that existed on January 1, 2006,
5 for providers of multichannel video programming services or
6 communications services as defined in KRS 136.602 that were taxed
7 under KRS 136.120 prior to the effective date of this section.
- 8 2. To further this intent, no company providing multichannel video
9 programming services or communications services as defined in KRS
10 136.602 shall be required to pay a license tax. If only a portion of an
11 entity's business is providing multichannel video programming services
12 including products or services that are related to and provided in support
13 of the multichannel video programming services or communications
14 services, this exclusion applies only to that portion of the business that
15 provides multichannel video programming services or communications
16 services, including products or services that are related to and provided
17 in support of the multichannel video programming services or
18 communications services.
- 19 (d) No license tax shall be imposed upon or collected from any insurance
20 company except as provided in KRS 91A.080, bank, trust company, combined
21 bank and trust company, combined trust, banking, and title business in this
22 state, or any savings and loan association whether state or federally chartered,
23 or in other cases where the county is prohibited by law from imposing a
24 license fee.
- 25 (5) No license fee shall be imposed or collected on income received by members of the
26 Kentucky National Guard for active duty training, unit training assemblies, and
27 annual field training, or on income received by precinct workers for election

- 1 training or work at election booths in state, county, and local primary, regular, or
2 special elections, or upon any profits, earnings, or distributions of an investment
3 fund which would qualify under KRS 154.20-250 to 154.20-284 to the extent any
4 profits, earnings, or distributions would not be taxable to an individual investor.
- 5 (6) Persons who pay a county license fee or board-imposed license fee pursuant to this
6 section and who also pay a license fee to a city contained in the county may, upon
7 agreement between the county and the city, credit their city license fee against their
8 county license fee. As used in this subsection, "city contained in the county" shall
9 include a city that is in more than one (1) county.
- 10 (7) The provisions of subsection (6) of this section notwithstanding, effective with
11 license fees imposed under the provisions of subsection (1) of this section on or
12 after July 15, 1986, persons who pay a county license fee and a license fee to a city
13 contained in the county shall be allowed to credit their city license fee against their
14 county license fee. As used in this subsection, "city contained in the county" shall
15 include a city that is in more than one (1) county.
- 16 (8) Notwithstanding any statute to the contrary, the provisions of subsection (7) of this
17 section shall apply as follows from March 14, 2012, through July 15, 2014:
- 18 (a) Any set-off or credit of city license fees against county license fees that exists
19 between a city and county as of March 15, 2012, shall remain in effect as it is
20 on March 15, 2012; and
- 21 (b) The provisions of subsection (7) of this section shall not apply to a city and
22 county unless both the city and the county have both levied and are collecting
23 license fees on March 15, 2012.
- 24 (9) A county that enacted an occupational license fee under the authority of KRS
25 67.083 shall not be required to reduce its occupational tax rate when it is
26 determined that the population of the county exceeds thirty thousand (30,000).
- 27 (10) Notwithstanding any statute to the contrary:

- 1 (a) In those counties where a license fee has been authorized by a public question
2 approved by the voters, there shall be no credit of a city license fee against a
3 county license fee except by agreement between the county and the city in
4 accordance with subsection (6) of this section;
- 5 (b) Notwithstanding any provision of the KRS to the contrary, no taxpayer shall
6 be refunded or credited for any overpayment of a license tax paid to any
7 county to the extent the overpayment is attributable to or derives from this
8 section as it existed at any time subsequent to July 15, 1986, and the taxpayer
9 seeks a credit for a license tax paid to a city located within such county, if
10 such refund claim or amended tax return claim was filed or perfected after
11 November 18, 2004, except by agreement between the city and county in
12 accordance with subsection (6) of this section;
- 13 (c) In those counties where a license fee has been authorized by a public question
14 approved by the voters, the percentage rate of the license fee in effect on
15 January 1, 2005, and any maximum salary limit upon which the license fee is
16 calculated shall remain unchanged for subsequent fiscal years. A percentage
17 rate higher than the percentage rate in effect on January 1, 2005, or any change
18 in the maximum salary limit upon which a license fee is calculated shall be
19 prohibited unless approved by the voters at a public referendum. The
20 percentage rate of a license fee in such counties shall at no time exceed one
21 percent (1%). Any question to be placed before the voters as a result of this
22 paragraph shall be placed on the ballot at a regular election or nominating
23 primary.
- 24 (d) This subsection shall have retroactive application; and
- 25 (e) If any provision of this subsection or the application thereof to any person or
26 circumstance is held invalid, the invalidity shall not affect other provisions or
27 application of this section that can be given effect without the invalid

1 provision or application, and to this end the provisions of this subsection are
2 severable.

3 (11) Pursuant to this section, no fiscal court shall regulate any aspect of the manner in
4 which any duly ordained, commissioned, or denominationally licensed minister of
5 religion may perform his or her duties and activities as a minister of religion. Duly
6 ordained, commissioned, or denominationally licensed ministers of religion shall be
7 subject to the same license fees imposed on others in the county on salaries, wages,
8 commissions, and other compensation earned for work done and services performed
9 or rendered.

10 ➔Section 18. KRS 78.530 is amended to read as follows:

11 (1) (a) Each county and school board, as defined in KRS 78.510, will participate in
12 the system by appropriate order authorizing such participation which has been
13 entered and duly recorded in the records of the governing body of the county
14 or school board. In cases where general purpose county government does not
15 participate, but the sheriff and his employees or the county clerk and his
16 employees do, the sheriff or the clerk shall retain the order in his office. The
17 authority to issue and properly record such order of participation being hereby
18 granted, permits such county to participate in the system. The effective date of
19 such participation shall be fixed in the order.

20 (b) Notwithstanding any statute to the contrary, after April 9, 2002, the systems
21 shall deny the request for participation of any agency which does not have an
22 irrevocable contract with the state Personnel Cabinet for health insurance
23 coverage under KRS 18A.225 to 18A.229 for its active employees, except
24 that:

25 1. County governments entering the system between April 9, 2002, and
26 July 1, 2003, under this section shall be excluded from this requirement;
27 and

- 1 2. Agencies entering the system on or after April 9, 2002, which were
2 established by a merger or an interlocal agreement to provide public
3 services shall be excluded from this requirement if any~~all~~ agencies
4 entering into the merger or interlocal agreement had an initial
5 participation date with the system prior to April 9, 2002.
- 6 (2) Once a county or school board participates, it shall thereafter continue to
7 participate, except as provided in KRS 78.535.
- 8 (3) (a) Concurrent with the adoption of the appropriate resolution to participate in the
9 system, a county may elect the alternate participation plan which will require
10 the county to purchase on behalf of each employee electing coverage, at the
11 time the county elected to participate in the system as provided under KRS
12 78.540(2), current service credit for employment in regular full-time positions
13 between July 1, 1958, and the participation date of the county. Cities which
14 participate in the system pursuant to subsection (6) of this section, KRS
15 79.080, 90.400, 90.410, 95.520, 95.621, 95.761, 95.768, 95.852, or 96.180
16 shall be required to purchase on behalf of each employee electing coverage
17 only as much service credit as the employee has accumulated in the city-
18 administered plan, up to the participation date of the city. Accumulated
19 service shall include service for which an employee received a refund
20 pursuant to KRS 95.620 or 95.866, if such refund has been repaid. If the
21 employee has not yet repaid the refund, he may make payment to the system
22 by any method acceptable to the system, and the requirement of five (5) years
23 of continuous reemployment prior to repayment of refunds shall not apply.
24 Upon the employee's repayment, the city shall purchase the associated service
25 credit for the employee. Cost of such service credit over and above that which
26 would be funded within the existing employer contribution rate shall be
27 determined by the board's consulting actuary. The expense of such actuarial

1 service shall be paid by the county;

2 (b) The county shall establish a payment schedule subject to approval by the
3 board for payment of the cost of such service over and above that which
4 would be funded within the existing employer contribution rate. The
5 maximum period allowed in a payment schedule shall be thirty (30) years,
6 with interest at the rate actuarially assumed by the board. A shorter period is
7 desirable and the board may approve any payment schedule provided it is not
8 longer than a thirty (30) year period, except that cities which participate in the
9 system pursuant to subsection (6) of this section, KRS 79.080, 90.400, 90.410,
10 95.520, 95.621, 95.761, 95.768, 95.852, or 96.180 may, at their option, extend
11 the payment schedule to a maximum of thirty (30) years, may choose to make
12 level payments at the interest rate actuarially assumed by the board over the
13 life of the payment schedule chosen, and may retain employer contributions
14 and the earnings thereon attributable to employees electing coverage;

15 (c) A city entering the system under the alternate participation plan, may, by
16 ordinance, levy a special property tax to pay for current service credit
17 purchased for the period between July 1, 1958, and the participation date of
18 the city. The special tax shall be to pay, within a period of no more than
19 fifteen (15) years, for the cost of such service credit over that which would be
20 funded within the existing employer contribution rate, as determined by the
21 board's consulting actuary. The reason for levying the special tax and the
22 disposition of the proceeds shall be part of the ordinance levying the tax. The
23 special tax shall be rescinded when the unfunded prior service liability has
24 been amortized, and shall not be subject to the provisions of KRS 132.017 or
25 132.027. In addition, the city may maintain any tax, the proceeds of which had
26 been devoted to funding pension obligations under the locally administered
27 plan prior to participation in the system, for the purpose of funding current

1 service costs incurred after the date of participation. The city may increase the
2 tax to pay current service costs which exceed the local pension system costs to
3 which the tax had been devoted, but the city shall not collect from the tax
4 more revenues than are necessary to pay current service costs incurred after
5 the date of participation. The city may continue the tax so long as it
6 participates in the system, and the tax shall not be subject to the provisions of
7 KRS 132.017 or 132.027. The city shall not collect either tax authorized by
8 this paragraph if its participation has been terminated pursuant to KRS
9 61.522;

10 (d) The county may at a later date purchase current service credit from July 1,
11 1958, to the participation date of the county by alternate participation plan for
12 those employees who rejected membership in the system at the time the
13 county first participated. In addition, the employer shall pay the employer
14 contributions on the creditable compensation of the employees who later elect
15 membership from the participation date of the county to the date the member
16 elects participation. The employee shall pay the employee contributions on his
17 creditable compensation from the participation date of the county to the date
18 he elects membership plus interest at the current actuarial rate compounded
19 annually on the employee and employer contributions. Cost of the service
20 credit over and above that which would be funded within the existing
21 employer contribution rate shall be determined by the board's consulting
22 actuary. The expense of the actuarial service shall be paid by the county. The
23 county shall pay the cost of the service by lump sum or by adding it to the
24 existing payment schedule established under paragraph (b) of this subsection;

25 (e) A county which did not participate by alternate participation may, until July 1,
26 1991, purchase current service credit for those employees who rejected
27 membership in the system at the time the county first participated. The

1 employer shall pay the employer contributions on the creditable compensation
2 of the employees who later elect membership from the participation date of
3 the county to the date the member elects participation. The employee shall pay
4 the employee contributions on his creditable compensation from the
5 participation date of the county to the date he elects membership plus interest
6 at the current actuarial rate compounded annually on the employee and
7 employer contributions. The county shall pay the cost of the service credit by
8 lump sum or by establishing a payment schedule under paragraph (b) of this
9 subsection; and

10 (f) A county which participated in the system but did not elect the alternate
11 participation plan may at a later date elect the alternate participation plan. In
12 this case, the county shall purchase on behalf of each employee participating
13 in the system current service credit for employment in regular full-time
14 positions between July 1, 1958, or a later date selected by the county
15 government, and the participation date of the county. The county shall also
16 purchase, for employees who decide to participate when the county elects the
17 alternate participation plan, current service credit for employment in regular
18 full-time positions between July 1, 1958, or the later date selected by the
19 county government, and the participation date of the county. In addition, the
20 county shall pay the employer contributions on the creditable compensation of
21 the employees who later elect membership from the participation date of the
22 county to the date the member elects participation. The employee shall pay the
23 employee contributions on his creditable compensation from the participation
24 date of the county to the date he elects membership plus interest at the current
25 actuarial rate compounded annually on the employee and employer
26 contributions. Cost of the service credit over that which would be funded
27 within the existing employer contribution rate shall be determined by the

1 board's consulting actuary. The expense of the actuarial service shall be paid
2 by the county. The county shall pay the cost of the service by lump sum or by
3 a payment schedule established under paragraph (b) of this subsection.

4 (g) Notwithstanding any other provision of the Kentucky Revised Statutes to the
5 contrary, this subsection shall not apply to members who begin participating
6 in the system on or after January 1, 2014, and no county that elects to
7 participate in the system on or after January 1, 2014, shall be eligible to
8 participate under the alternate participation plan.

9 (4) Every school board not participating on June 21, 1974, shall enact a resolution of
10 participation no later than July 1, 1976.

11 (5) The order of the governing body of a county, as provided for in subsection (1) of
12 this section, may exclude from participation in the system hospitals and any other
13 semi-independent agency. Each such excluded agency shall be identified in the
14 order authorizing participation and such excluded agency may participate in the
15 system as a separate agency.

16 (6) (a) After August 1, 1988, except as permitted by KRS 65.156, no local
17 government retirement system shall be created pursuant to KRS 70.580 to
18 70.598 and any local government retirement systems created pursuant to KRS
19 79.080, 90.400, 90.410, 95.768, and KRS Chapter 96 shall be closed to new
20 members. New employees who would have been granted membership in such
21 retirement systems shall instead be granted membership in the County
22 Employees Retirement System. Employees who would have been granted
23 membership in retirement systems created pursuant to KRS 95.768, or any
24 other policemen or firefighters who would have been granted membership in
25 retirement systems created pursuant to KRS 79.080, 90.400, or 90.410, or any
26 such policemen or firefighter members employed on or prior to August 1,
27 1988, who transfer to the County Employees Retirement System, shall be

1 certified by their employers as working in hazardous positions. Each city
2 participating in the County Employees Retirement System pursuant to this
3 subsection shall execute the appropriate order authorizing such participation,
4 shall select the alternate participation plan as described in subsection (3) of
5 this section, and shall pay for the actuarial services necessary to determine the
6 additional costs of alternate participation. Cities which closed their local
7 pension systems to new members and participated in the system prior to July
8 15, 1988, whose employees at the time of transition were given the option to
9 join the system shall not be required to offer said employees a second option
10 to join the system.

11 (b) Notwithstanding any statute to the contrary, after April 9, 2002, the systems
12 shall deny the request for participation of any agency which does not have an
13 irrevocable contract with the state Personnel Cabinet for health insurance
14 coverage under KRS 18A.225 to 18A.229 for its active employees, except that
15 agencies entering the system on or after April 9, 2002, which were established
16 by a merger or an interlocal agreement to provide public services shall be
17 excluded from this requirement if all agencies entering into the merger or
18 interlocal agreement had an initial participation date with the system prior to
19 April 9, 2002.

20 (7) Any city which closed a police and firefighter pension plan to new members
21 between January 1, 1988, and July 15, 1988, and participated in the system under
22 the alternate participation plan shall, if its police and firefighters were not covered
23 by Social Security, or any city which operates a pension under KRS 90.400 or
24 90.410, shall be required to certify that its police and firefighters are working in
25 hazardous positions, and shall offer its police and firefighters in service at the time
26 of entry a second option to participate under hazardous duty coverage if they were
27 not offered hazardous duty coverage at the time of their first option. The provisions

1 of subsection (3)(b) of this section notwithstanding, a city affected by this
2 subsection may, at its option, extend its payment schedule to the County Employees
3 Retirement System for alternate participation to thirty (30) years at the rate
4 actuarially assumed by the board.

5 ➔Section 19. KRS 91A.080 is amended to read as follows:

- 6 (1) The legislative body of each local government *or board of trustees of a*
7 *consolidated emergency services district* which elects to impose and collect license
8 fees or taxes upon insurance companies for the privilege of engaging in the business
9 of insurance may, except as provided in subsection (10) of this section, enact or
10 change its license fee or rate of tax to be effective July 1 of each year on a
11 prospective basis only and shall file with the commissioner of insurance at least one
12 hundred (100) days prior to the effective date, a copy of all ordinances and
13 amendments which impose a license fee or tax. No less than eighty-five (85) days
14 prior to the effective date, the commissioner of insurance shall promptly notify each
15 insurance company engaged in the business of insurance in the Commonwealth of
16 those local governments which have elected to impose the license fees or taxes and
17 the current amount of the license fee or rate of tax.
- 18 (2) Any license fee or tax imposed by a local government *or consolidated emergency*
19 *services district* upon an insurance company with respect to life insurance policies
20 may be based upon the first year's premiums, and, if so based, shall be applied to the
21 amount of the premiums actually collected within each calendar quarter upon the
22 lives of persons residing within the corporate limits of the local government *or*
23 *consolidated emergency services district.*
- 24 (3) Any license fee or tax imposed by a local government *or consolidated emergency*
25 *services district* upon any insurance company with respect to any policy which is
26 not a life insurance policy shall be based upon the premiums actually collected by
27 the insurance company within each calendar quarter on risks located within the

1 corporate limits of the local government on those classes of business which the
2 insurance company is authorized to transact, less all premiums returned to
3 policyholders. In determining the amount of license fee or tax to be collected and to
4 be paid to the local government or consolidated emergency services district, the
5 insurance company shall use the tax rate effective on the first day of the policy term.
6 When an insurance company collects a premium as a result of a change in the policy
7 during the policy term, the tax rate used shall be the rate in effect on the effective
8 date of the policy change. With respect to premiums returned to policyholders, the
9 license fee or tax shall be returned by the insurance company to the policyholder pro
10 rata on the unexpired amount of the premium at the same rate at which it was
11 collected and shall be taken as a credit by the insurance company on its next
12 quarterly report to the local government or consolidated emergency services
13 district.

14 (4) The Department of Insurance shall, by administrative regulation, provide for a
15 reasonable collection fee to be retained by the insurance company or its agent as
16 compensation for collecting the tax, except that the collection fee shall not be more
17 than fifteen percent (15%) of the fee or tax collected and remitted to the local
18 government or two percent (2%) of the premiums subject to the tax, whichever is
19 less. To facilitate computation, collection, and remittance of the fee or tax and
20 collection fee provided in this section, the fees or taxes set out in subsection (1), (2),
21 or (3) of this section, together with the collection fee in this section, may be rounded
22 off to the nearest dollar amount.

23 (5) Pursuant to KRS 304.3-270, if any other state retaliates against any Kentucky
24 domiciliary insurer because of the requirements of this section, the commissioner of
25 insurance shall impose an equal tax upon the premiums written in this state by
26 insurers domiciled in the other state.

27 (6) Accounting and reporting procedures for collection and reporting of the fees or

1 taxes and the collection fee herein provided shall be determined by administrative
2 regulations promulgated by the Department of Insurance.

3 (7) (a) Upon written request of the legislative body of any local government or board
4 of trustees of the consolidated emergency services district, at the expense of
5 the requesting local government or board, which shall be paid in advance by
6 the local government or board to the Department of Insurance, the
7 Department of Insurance shall audit, or cause to be audited by contract with
8 qualified auditors, the books or records of the insurance companies or agents
9 subject to the fee or tax to determine whether the fee or tax is being properly
10 collected and remitted, and the findings of the audit shall be reported to the
11 local government or consolidated emergency services district and the
12 insurance company subject to the audit. An insurance company may appeal
13 the findings of the audit conducted under this subsection and any assessment
14 issued pursuant to the audit findings in accordance with the provisions of KRS
15 91A.0804(5).

16 (b) Willful failure to properly collect and remit the fee or tax imposed by a local
17 government or consolidated emergency services district pursuant to the
18 authority granted by this section shall constitute grounds for the revocation of
19 the license issued to an insurance company or agent under the provisions of
20 KRS Chapter 304.

21 (c) If the Department of Insurance finds that an insurance company has willfully
22 engaged in a pattern of business conduct that fails to properly collect and
23 remit the fee or tax imposed by a local government or consolidated
24 emergency services district pursuant to the authority granted by this section,
25 the Department of Insurance may assess the responsible insurance company an
26 appropriate penalty fee no greater than ten percent (10%) of the additional
27 license fees or taxes determined to be owed to the local government or

1 *consolidated emergency services district*. The penalty fee shall be paid to the
2 local government *or consolidated emergency services district* owed the
3 license fee or tax less any administrative costs of the Department of Insurance
4 in enforcing this section. Any insurance company or agent held responsible for
5 a penalty fee may request a hearing with the Department of Insurance to be
6 conducted pursuant to KRS 304.2-310 to 304.2-370 regarding the finding of a
7 willful violation and the subsequent penalty fee.

8 (8) The license fees or taxes provided for by subsections (2) and (3) of this section shall
9 be due thirty (30) days after the end of each calendar quarter. Annually, by March
10 31, each insurance company shall furnish each local government *or consolidated*
11 *emergency services district* to which the tax or fee is remitted with a breakdown of
12 all collections in the preceding calendar year for the following categories of
13 insurance:

- 14 (a) Casualty;
- 15 (b) Automobile;
- 16 (c) Inland marine;
- 17 (d) Fire and allied perils;
- 18 (e) Health; and
- 19 (f) Life.

20 (9) Any license fee or tax not paid on or before the due date shall bear interest at the tax
21 interest rate as defined in KRS 131.010(6) from the date due until paid. Such
22 interest payable to the local government *or consolidated emergency services*
23 *district* is separate of penalties provided for in subsection (7) of this section. In
24 addition, the local government may assess a ten percent (10%) penalty for a tax or
25 fee not paid within thirty (30) days after the due date.

26 (10) No license fee or tax imposed under this section shall apply to premiums:
27 (a) Received on policies of group health insurance provided for state employees

- 1 under KRS 18A.225;
- 2 (b) Received on policies insuring employers against liability for personal injuries
3 to their employees or the death of their employees caused thereby, under the
4 provisions of KRS Chapter 342;
- 5 (c) Received on health insurance policies issued to individuals;
- 6 (d) Received on policies issued through Kentucky Access created in Subtitle 17B
7 of KRS Chapter 304;
- 8 (e) Received on policies for high deductible health plans as defined in 26 U.S.C.
9 sec. 223(c)(2);
- 10 (f) Received on multistate surplus lines, defined as non-admitted insurance as
11 provided in Title V, Subtitle B, the Non-Admitted and Reinsurance Reform
12 Act of 2010, of the Dodd-Frank Wall Street Reform and Consumer Protection
13 Act, Pub. L. No. 111-203;
- 14 (g) Paid to insurance companies or surplus lines brokers by nonprofit self-
15 insurance groups or self-insurance entities whose membership consists of
16 school districts; or
- 17 (h) Paid to insurance companies or surplus lines brokers by nonprofit self-
18 insurance groups or self-insurance entities whose membership consists of
19 cities, counties, charter county governments, urban-county governments,
20 consolidated local governments, unified local governments, school districts, or
21 any other political subdivisions of the Commonwealth.
- 22 (11) No county *or consolidated emergency services district* may impose the tax
23 authorized by this section upon the premiums received on policies issued to public
24 service companies which pay ad valorem taxes.
- 25 (12) Insurance companies which pay license fees or taxes pursuant to this section shall
26 credit city license fees or taxes against the same license fees or taxes levied by the
27 county, when the license fees or taxes are levied by the county on or after July 13,

1 1990. For purposes of this subsection, a consolidated local government, urban-
2 county government, charter county government, or unified local government shall
3 be considered a county.

4 (13) No license fee or tax imposed under this section shall apply to premiums paid to
5 insurers of municipal bonds, leases, or other debt instruments issued by or on behalf
6 of a city, county, charter county government, urban-county government,
7 consolidated local government, special district, nonprofit corporation, or other
8 political subdivision of the Commonwealth. However, this exemption shall not
9 apply if the bonds, leases, or other debt instruments are issued for profit or on behalf
10 of for-profit or private organizations.

11 (14) A county may impose a license fee or tax covering the entire county or may limit
12 the application of the fee or tax to the unincorporated portions of the county.

13 ➔Section 20. KRS 118.305 is amended to read as follows:

14 (1) Except as provided in KRS 118.345, and subject to the provisions of subsections
15 (2), (3), and (4) of this section, the county clerk of each county shall cause to be
16 printed for the voting machines and on the absentee ballots for the regular election
17 the names of the following persons:

18 (a) Candidates of a political party, as defined in KRS 118.015, who have received
19 certificates of nomination at the preceding primary, or certificates of
20 nomination under KRS 118.185, and whose certificates of nomination have
21 been filed with the Secretary of State or the appropriate county clerk;

22 (b) Candidates of a political party, as defined in KRS 118.015, who have been
23 nominated for an unexpired term in a manner determined by the governing
24 authority of the party, as provided in KRS 118.115, and whose evidences of
25 nomination have been filed with the Secretary of State or the appropriate
26 county clerk within the time prescribed in this chapter;

27 (c) Candidates of a political party, as defined in KRS 118.015, who have been

- 1 nominated by the governing authority of the party to fill a vacancy in the
2 candidacy of a person nominated at the preceding primary election, as
3 provided in KRS 118.105, and whose certificates of nomination have been
4 filed with the Secretary of State or the appropriate county clerk, by at least the
5 date provided by the election law generally for such filing;
- 6 (d) Candidates who have been nominated by a political organization as provided
7 in KRS 118.325 and whose certificates or petitions of nomination have been
8 filed with the Secretary of State or the appropriate county clerk within the
9 time prescribed in this chapter;
- 10 (e) Independent candidates who have been nominated by petition as provided in
11 KRS 118.315, and whose petitions of nomination have been filed with the
12 Secretary of State or the appropriate county clerk within the time prescribed in
13 this chapter;
- 14 (f) Successful nominees of all nonpartisan primaries which shall have been
15 conducted;
- 16 (g) Candidates who have filed a petition of candidacy as shall be required to fill a
17 vacancy which shall appear on the ballot;
- 18 (h) The county clerk shall determine whether the name of any replacement
19 candidate who has been nominated as provided in KRS 118.105(5) may be
20 placed on the machine ballot or ballot cards and whether the voting machine
21 may be reprogrammed to count the votes cast for that candidate or whether the
22 ballot or ballot cards must be reprinted to accommodate votes cast for any
23 replacement candidate and shall take the appropriate action to accommodate
24 the replacement of any candidate. If the county clerk determines that the name
25 of any replacement candidate cannot be accommodated on the existing ballot
26 or ballot cards and if there is insufficient time before the election to reprint the
27 entire ballot, the county clerk shall request approval to use supplemental paper

1 ballots for voting for that office only in the same manner as permitted for
2 other situations as provided in KRS 118.215(5), and, if approved, shall have
3 an adequate number of supplemental paper ballots printed for voting for that
4 office and only votes cast for that office by means of the supplemental paper
5 ballots shall be tabulated and recorded by the precinct election officers and
6 county board of elections. All actions by a county clerk, the State Board of
7 Elections, and the Secretary of State which are necessary to provide for voting
8 at a regular election for candidates nominated pursuant to KRS 118.105(5)
9 shall be carried out with all possible speed. When a candidate has been
10 replaced as provided in KRS 118.105(5) after absentee ballots have been
11 printed and distributed for the regular election, neither the precinct election
12 officers nor the county board of elections shall tabulate or record any absentee
13 votes cast for the candidate who was replaced. If ballots are reprinted or
14 supplemental paper ballots are printed, or if voting machines must be
15 reprogrammed to count the votes cast for a replacement candidate, the costs
16 for the printing and reprogramming shall be paid by the political party who
17 has nominated a replacement candidate, or proportionately by each political
18 party if each party nominates a replacement candidate;

19 (i) Candidates for President and Vice President of the United States, of those
20 political parties and organizations who have nominated presidential electors as
21 provided in KRS 118.325, if the certificate of nomination of the electors has
22 been filed with the Secretary of State within the time prescribed in this
23 chapter;

24 (j) Candidates for soil and water district supervisors who have been nominated
25 by petition as provided in KRS 262.210;~~and~~

26 (k) Candidates for city office for which no nonpartisan primary has been
27 conducted in a city which requires nonpartisan city elections; **and**

1 (l) Candidates for open seats on the boards of trustees of consolidated
2 emergency services districts.

- 3 (2) Any candidate for city office who is defeated in a partisan or nonpartisan primary
4 shall be ineligible as a candidate for the same office in the regular election.
- 5 (3) Candidates for members of boards of education shall have their names printed on
6 ballot labels and absentee ballots for the regular election only after filing as
7 provided in KRS 160.220.
- 8 (4) Except as provided in KRS 118.105 and 118.115, no candidate's name shall be
9 printed upon the ballot labels and absentee ballots for any regular election as the
10 nominee of any political party, as defined in KRS 118.015, or under the emblem of
11 any political party, as so defined, except those candidates who have been duly and
12 regularly nominated as nominees of that party at a primary held as provided in this
13 chapter.
- 14 (5) No county clerk shall knowingly cause to be printed, upon the ballot labels or
15 absentee ballots for any regular election, the name of any candidate of a political
16 party, as defined in KRS 118.015, who has not been nominated in the manner
17 provided in the primary election laws or the name of any candidate who is not in
18 compliance with the restrictions concerning party registration and candidacy
19 provided in of KRS 118.315(1).
- 20 (6) The names of candidates for President and Vice President shall be certified in lieu
21 of certifying the names of the candidates for presidential electors.
- 22 (7) When a vacancy occurs in an elective office which is required by law to be filled
23 temporarily by appointment, the officer or body designated by law to make the
24 appointment, or in the case of an office to be filled by appointment from a list of
25 nominations, the officer or body designated by law to make the nominations, shall
26 immediately notify in writing both the county clerk and Secretary of State of the
27 vacancy.

1 (8) A judge who elected to retire as a Senior Status Special Judge in accordance with
2 KRS 21.580 shall not become a candidate or a nominee for any elected office
3 during the five (5) year term prescribed in KRS 21.580(1)(a)1., regardless of the
4 number of days served by the judge acting as a Senior Status Special Judge.

5 ➔Section 21. KRS 118.315 is amended to read as follows:

6 (1) A candidate for any office to be voted for at any regular election may be nominated
7 by a petition of electors qualified to vote for him or her, complying with the
8 provisions of subsection (2) of this section. No person whose registration status is
9 as a registered member of a political party shall be eligible to election as an
10 independent, or political organization, or political group candidate, nor shall any
11 person be eligible to election as an independent, or political organization, or
12 political group candidate whose registration status was as a registered member of a
13 political party on January 1 immediately preceding the regular election for which
14 the person seeks to be a candidate. This restriction shall not apply to candidates to
15 those offices specified in KRS 118.105(7), for supervisor of a soil and water
16 conservation district, for candidates for mayor or legislative body in cities of the
17 home rule class, or to candidates participating in nonpartisan elections.

18 (2) The form of the petition shall be prescribed by the State Board of Elections. It shall
19 be signed by the candidate and by registered voters from the district or jurisdiction
20 from which the candidate seeks nomination. The petition shall include a declaration,
21 sworn to by the candidate, that he or she possesses all the constitutional and
22 statutory requirements of the office for which the candidate has filed. Signatures for
23 a petition of nomination for a candidate seeking any office, excluding President of
24 the United States in accordance with KRS 118.591(1), shall not be affixed on the
25 document to be filed prior to the first Wednesday after the first Monday in
26 November of the year preceding the year in which the office will appear on the
27 ballot. Signatures for nomination papers shall not be affixed on the document to be

1 filed prior to the first Wednesday after the first Monday in November of the year
2 preceding the year in which the office will appear on the ballot. A petition of
3 nomination for a state officer, or any officer for whom all the electors of the state
4 are entitled to vote, shall contain five thousand (5,000) petitioners; for a
5 representative in Congress from any congressional district, or for any officer from
6 any other district except as herein provided, four hundred (400) petitioners; for a
7 county officer, member of the General Assembly, or Commonwealth's attorney, one
8 hundred (100) petitioners; for a soil and water conservation district supervisor,
9 twenty-five (25) petitioners; for a member of the board of trustees of a
10 consolidated emergency services district, twenty-five (25) petitioners; for a city
11 officer or board of education member, two (2) petitioners; and for an officer of a
12 division less than a county, except as herein provided, twenty (20) petitioners. It
13 shall not be necessary that the signatures of the petition be appended to one (1)
14 paper. Each petitioner shall include the date he or she affixes the signature, address
15 of residence, and date of birth. Failure of a voter to include the signature affixation
16 date, date of birth, and address of residence shall result in the signature not being
17 counted. If any person joins in nominating, by petition, more than one (1) nominee
18 for any office to be filled, he or she shall be counted as a petitioner for the candidate
19 whose petition is filed first, except a petitioner for the nomination of candidates for
20 soil and water conservation district supervisors may be counted for every petition to
21 which his or her signature is affixed.

22 (3) Titles, ranks, or spurious phrases shall not be accepted on the filing papers and shall
23 not be printed on the ballots as part of the candidate's name; however, nicknames,
24 initials, and contractions of given names may be accepted as the candidate's name.

25 (4) The Secretary of State and county clerks shall examine the petitions of all
26 candidates who file with them to determine whether each petition is regular on its
27 face. If there is an error, the Secretary of State or the county clerk shall notify the

- 1 candidate by certified mail within twenty-four (24) hours of filing.
- 2 (5) A judge who elected to retire as a Senior Status Special Judge in accordance with
- 3 KRS 21.580 shall not become a candidate or a nominee for any elected office
- 4 during the five (5) year term prescribed in KRS 21.580(1)(a)1., regardless of the
- 5 number of days served by the judge acting as a Senior Status Special Judge.