

1 AN ACT relating to home health aides.

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

3 ➔SECTION 1. A NEW SECTION OF KRS 216.935 TO 216.939 IS CREATED  
4 TO READ AS FOLLOWS:

5 *(1) A home health aide shall complete cabinet-approved training in dementia care*  
6 *that includes a curriculum that is:*

7 *(a) Culturally competent for staff and care recipients; and*

8 *(b) Person-centered, including thorough knowledge of the client and the*  
9 *client's abilities and care needs, advancement of optimal functioning and a*  
10 *high quality of life, use of problem-solving approaches to care, and*  
11 *techniques that ensure and preserve the client's respect, values, choice, and*  
12 *dignity.*

13 *(2) Employers shall ensure that all home health aides who provide care to clients*  
14 *who have Alzheimer's or other forms of dementia have received at least four (4)*  
15 *hours of cabinet-approved training within the first sixty (60) days of employment.*

16 *The training curriculum shall include the following topics:*

17 *(a) Alzheimer's disease and other forms of dementia;*

18 *(b) Person-centered care;*

19 *(c) Assessment and care planning;*

20 *(d) Activities of daily living; and*

21 *(e) Dementia-related behaviors and communication.*

22 *(3) Employers shall ensure that all home health aides who provide direct care to*  
23 *clients who have Alzheimer's or other forms of dementia receive a minimum of*  
24 *two (2) additional hours of cabinet-approved training annually. The content of*  
25 *this annual training shall address the most current information on best practices*  
26 *in the treatment and care of persons who have Alzheimer's and other forms of*  
27 *dementia.*

- 1 (4) Employers shall provide certificates of completion of cabinet-approved trainings  
2 to home health aides who successfully complete the required approved training  
3 courses. Successful completion is determined by attendance for the entire course  
4 and achievement of a passing grade on the post-evaluation measures.
- 5 (5) Employers shall be responsible for maintaining documentation of completed  
6 training courses for each home health aide employee who provides care to clients  
7 who have Alzheimer's or other forms of dementia.
- 8 (6) A home health aide who has a lapse of twenty-four (24) months providing home  
9 health aide services to clients who have Alzheimer's or other forms of dementia  
10 shall be required to repeat the required four (4) hours of initial dementia care  
11 training within sixty (60) days of providing care to clients who have Alzheimer's  
12 or other forms of dementia.
- 13 (7) The certificates of completion referenced in subsection (4) of this section shall be  
14 portable among employment settings within the state.
- 15 (8) The cabinet shall:
- 16 (a) Promulgate administrative regulations to implement, monitor, and enforce  
17 compliance with the training requirements of this section;
- 18 (b) Identify and designate standardized curriculums, including online training  
19 programs, that will satisfy the requirements of this section within ninety  
20 (90) days of the effective date of this Act; and
- 21 (c) Ensure that the cabinet-approved training programs, both online and  
22 classroom, reflect current standards and best practices in the care and  
23 treatment of persons with Alzheimer's and other forms of dementia.
- 24 (9) Employers may submit training curriculums to the cabinet for approval.

25 ➔SECTION 2. A NEW SECTION OF KRS CHAPTER 141 IS CREATED TO  
26 READ AS FOLLOWS:

27 As used in this section and Sections 3 and 4 of this Act:

- 1 (1) "Critical infrastructure" means property and equipment owned or used by  
2 communications networks, electric generation, transmission and distribution  
3 systems, gas distribution systems, or water or wastewater pipelines that service  
4 multiple customers or citizens, including but not limited to real and personal  
5 property such as buildings, offices, lines, poles, pipes, structures, and equipment;
- 6 (2) "Declared state disaster or emergency" means a disaster or emergency event for  
7 which:
- 8 (a) The Governor has declared a state of emergency pursuant to KRS 39A.100;  
9 or  
10 (b) A presidential declaration of a federal major disaster or emergency has  
11 been issued;
- 12 (3) "Disaster or emergency-related work" means repairing, renovating, installing,  
13 building, or rendering services that are essential to the restoration of critical  
14 infrastructure that has been damaged, impaired, or destroyed by a declared state  
15 disaster or emergency, or providing medical services to victims of the emergency;
- 16 (4) "Disaster response business" means a business entity:
- 17 (a) That has no presence in the state and conducts no business in the state,  
18 except for disaster or emergency-related work during a disaster response  
19 period;
- 20 (b) Whose services are requested by a registered business or by a state or local  
21 government for purposes of performing disaster or emergency-related work  
22 or medical services in the state during a disaster response period; and
- 23 (c) That has no registrations or tax filings or nexus in this state other than  
24 disaster or emergency-related work during the calendar year immediately  
25 preceding the declared state disaster or emergency;
- 26 (5) "Disaster response employee" means an employee who does not work or reside in  
27 the state, except for disaster or emergency-related work during the disaster

1 response period;

2 (6) "Disaster response period" means a period that begins ten (10) days prior to the  
 3 first day of the Governor's declaration under KRS 39A.100, or the President's  
 4 declaration of a federal major disaster or emergency, whichever occurs first, and  
 5 that extends thirty (30) calendar days after the declared state disaster or  
 6 emergency; and

7 (7) "Registered business" means a business entity that owns or otherwise possesses  
 8 critical infrastructure and that is registered to do business in the state prior to the  
 9 declared state disaster or emergency.

10 ➔Section 3. KRS 141.020 is amended to read as follows:

11 (1) An annual tax shall be paid for each taxable year by every resident individual of this  
 12 state upon his entire net income as defined in this chapter. The tax shall be  
 13 determined by applying the rates in subsection (2) of this section to net income and  
 14 subtracting allowable tax credits provided in subsection (3) of this section.

15 (2) (a) For taxable years beginning on or after January 1, 2018, the tax shall be five  
 16 percent (5%) of net income.

17 (b) For taxable years beginning after December 31, 2004, and before January 1,  
 18 2018, the tax shall be determined by applying the following rates to net  
 19 income:

20 1. Two percent (2%) of the amount of net income up to three thousand  
 21 dollars (\$3,000);

22 2. Three percent (3%) of the amount of net income over three thousand  
 23 dollars (\$3,000) and up to four thousand dollars (\$4,000);

24 3. Four percent (4%) of the amount of net income over four thousand  
 25 dollars (\$4,000) and up to five thousand dollars (\$5,000);

26 4. Five percent (5%) of the amount of net income over five thousand  
 27 dollars (\$5,000) and up to eight thousand dollars (\$8,000);

- 1           5. Five and eight-tenths percent (5.8%) of the amount of net income over  
2           eight thousand dollars (\$8,000) and up to seventy-five thousand dollars  
3           (\$75,000); and
- 4           6. Six percent (6%) of the amount of net income over seventy-five  
5           thousand dollars (\$75,000).
- 6 (3) (a) The following tax credits, when applicable, shall be deducted from the result  
7           obtained under subsection (2) of this section to arrive at the annual tax:
- 8           1. a. For taxable years beginning before January 1, 2014, twenty dollars  
9           (\$20) for an unmarried individual; and
- 10           b. For taxable years beginning on or after January 1, 2014, and before  
11           January 1, 2018, ten dollars (\$10) for an unmarried individual;
- 12           2. a. For taxable years beginning before January 1, 2014, twenty dollars  
13           (\$20) for a married individual filing a separate return and an  
14           additional twenty dollars (\$20) for the spouse of taxpayer if a  
15           separate return is made by the taxpayer and if the spouse, for the  
16           calendar year in which the taxable year of the taxpayer begins, had  
17           no Kentucky gross income and is not the dependent of another  
18           taxpayer; or forty dollars (\$40) for married persons filing a joint  
19           return, provided neither spouse is the dependent of another  
20           taxpayer. The determination of marital status for the purpose of  
21           this section shall be made in the manner prescribed in Section 153  
22           of the Internal Revenue Code; and
- 23           b. For taxable years beginning on or after January 1, 2014, and before  
24           January 1, 2018, ten dollars (\$10) for a married individual filing a  
25           separate return and an additional ten dollars (\$10) for the spouse of  
26           a taxpayer if a separate return is made by the taxpayer and if the  
27           spouse, for the calendar year in which the taxable year of the

- 1 taxpayer begins, had no Kentucky gross income and is not the  
2 dependent of another taxpayer; or twenty dollars (\$20) for married  
3 persons filing a joint return, provided neither spouse is the  
4 dependent of another taxpayer. The determination of marital status  
5 for the purpose of this section shall be made in the manner  
6 prescribed in Section 153 of the Internal Revenue Code;
- 7 3. a. For taxable years beginning before January 1, 2014, twenty dollars  
8 (\$20) credit for each dependent. No credit shall be allowed for any  
9 dependent who has made a joint return with his or her spouse; and  
10 b. For taxable years beginning on or after January 1, 2014, and before  
11 January 1, 2018, ten dollars (\$10) credit for each dependent. No  
12 credit shall be allowed for any dependent who has made a joint  
13 return with his or her spouse;
- 14 4. An additional forty dollars (\$40) credit if the taxpayer has attained the  
15 age of sixty-five (65) before the close of the taxable year;
- 16 5. An additional forty dollars (\$40) credit for taxpayer's spouse if a  
17 separate return is made by the taxpayer and if the taxpayer's spouse has  
18 attained the age of sixty-five (65) before the close of the taxable year,  
19 and, for the calendar year in which the taxable year of the taxpayer  
20 begins, has no Kentucky gross income and is not the dependent of  
21 another taxpayer;
- 22 6. An additional forty dollars (\$40) credit if the taxpayer is blind at the  
23 close of the taxable year;
- 24 7. An additional forty dollars (\$40) credit for taxpayer's spouse if a  
25 separate return is made by the taxpayer and if the taxpayer's spouse is  
26 blind, and, for the calendar year in which the taxable year of the taxpayer  
27 begins, has no Kentucky gross income and is not the dependent of

1 another taxpayer;

2 8. In the case of a fiduciary, other than an estate, the allowable tax credit  
3 shall be two dollars (\$2);

4 9. In the case of an estate, the allowable tax credit shall be ten dollars  
5 (\$10); and

6 10. An additional twenty dollars (\$20) credit shall be allowed if the taxpayer  
7 is a member of the Kentucky National Guard at the close of the taxable  
8 year.

9 (b) In the case of nonresidents, the tax credits allowable under this subsection  
10 shall be the portion of the credits that are represented by the ratio of the  
11 taxpayer's Kentucky adjusted gross income as determined by KRS 141.019 to  
12 the taxpayer's adjusted gross income as defined in Section 62 of the Internal  
13 Revenue Code. However, in the case of a married nonresident taxpayer with  
14 income from Kentucky sources, whose spouse has no income from Kentucky  
15 sources, the taxpayer shall determine allowable tax credit(s) by either:

16 1. The method contained above applied to the taxpayer's tax credit(s),  
17 excluding credits for a spouse and dependents; or

18 2. Prorating the taxpayer's tax credit(s) plus the tax credits for the  
19 taxpayer's spouse and dependents by the ratio of the taxpayer's Kentucky  
20 adjusted gross income as determined by KRS 141.019 to the total joint  
21 federal adjusted gross income of the taxpayer and the taxpayer's spouse.

22 (c) In the case of a part-year resident, the tax credits allowable under this  
23 subsection shall be the portion of the credits represented by the ratio of the  
24 taxpayer's Kentucky adjusted gross income as determined by KRS 141.019 to  
25 the taxpayer's adjusted gross income as defined in Section 62 of the Internal  
26 Revenue Code.

27 (4) An annual tax shall be paid for each taxable year as specified in this section upon

1 the entire net income except as herein provided, from all tangible property located  
 2 in this state, from all intangible property that has acquired a business situs in this  
 3 state, and from business, trade, profession, occupation, or other activities carried on  
 4 in this state, by natural persons not residents of this state. A nonresident individual  
 5 shall be taxable only upon the amount of income received by the individual from  
 6 labor performed, business done, or from other activities in this state, from tangible  
 7 property located in this state, and from intangible property which has acquired a  
 8 business situs in this state; provided, however, that the situs of intangible personal  
 9 property shall be at the residence of the real or beneficial owner and not at the  
 10 residence of a trustee having custody or possession thereof. **For taxable years**  
 11 **beginning on or after January 1, 2020, but before January 1, 2024, the tax**  
 12 **imposed by this section shall not apply to a disaster response employee as defined**  
 13 **in Section 2 of this Act or to a disaster response business as defined in Section 2**  
 14 **of this Act.** The remainder of the income received by such nonresident shall be  
 15 deemed nontaxable by this state.

16 (5) Subject to the provisions of KRS 141.081, any individual may elect to pay the  
 17 annual tax imposed by KRS 141.023 in lieu of the tax levied under this section.

18 (6) A part-year resident is subject to taxation, as prescribed in subsection (1) of this  
 19 section, during that portion of the taxable year that the individual is a resident and,  
 20 as prescribed in subsection (4) of this section, during that portion of the taxable year  
 21 when the individual is a nonresident.

22 ➔Section 4. KRS 141.040 is amended to read as follows:

23 (1) Every corporation doing business in this state, except those corporations listed in  
 24 paragraphs (a) and ~~to (c)(b)~~ of this subsection, shall pay for each taxable year a tax  
 25 to be computed by the taxpayer on taxable net income at the rates specified in this  
 26 section:

27 (a) For taxable years beginning prior to January 1, ~~2020~~~~[2021]~~:



- 1           1.    Financial institutions, as defined in KRS 136.500, except bankers banks  
2                    organized under KRS 286.3-135;
- 3           2.    Savings and loan associations organized under the laws of this state and  
4                    under the laws of the United States and making loans to members only;
- 5           3.    Banks for cooperatives;
- 6           4.    Production credit associations;
- 7           5.    Insurance companies, including farmers' or other mutual hail, cyclone,  
8                    windstorm, or fire insurance companies, insurers, and reciprocal  
9                    underwriters;
- 10          6.    Corporations or other entities exempt under Section 501 of the Internal  
11                    Revenue Code;
- 12          7.    Religious, educational, charitable, or like corporations not organized or  
13                    conducted for pecuniary profit; and
- 14          8.    Corporations whose only owned or leased property located in this state  
15                    is located at the premises of a printer with which it has contracted for  
16                    printing, provided that:
  - 17                  a.    The property consists of the final printed product, or copy from  
18                          which the printed product is produced; and
  - 19                  b.    The corporation has no individuals receiving compensation in this  
20                          state as provided in KRS 141.120(8)(b);~~and~~
- 21          (b)   For taxable years beginning on or after **January 1, 2020, but before** January 1,  
22                  2021:
  - 23                  1.    Insurance companies, including farmers' or other mutual hail, cyclone,  
24                          windstorm, or fire insurance companies, insurers, and reciprocal  
25                          underwriters;
  - 26                  2.    Corporations or other entities exempt under Section 501 of the Internal  
27                          Revenue Code;

- 1           3. Religious, educational, charitable, or like corporations not organized or  
2           conducted for pecuniary profit; and
- 3           4. Corporations whose only owned or leased property located in this state  
4           is located at the premises of a printer with which it has contracted for  
5           printing, provided that:
- 6           a. The property consists of the final printed product, or copy from  
7           which the printed product is produced; and
- 8           b. The corporation has no individuals receiving compensation in this  
9           state as provided in KRS 141.120(8)(b); and
- 10           **5. A disaster response business as defined in Section 2 of this Act; and**
- 11           **(c) 1. For taxable years beginning on or after January 1, 2021:**
- 12           **a. Insurance companies, including farmers' or other mutual hail,**  
13           **cyclone, windstorm, or fire insurance companies, insurers, and**  
14           **reciprocal underwriters;**
- 15           **b. Corporations or other entities exempt under Section 501 of the**  
16           **Internal Revenue Code;**
- 17           **c. Religious, educational, charitable, or like corporations not**  
18           **organized or conducted for pecuniary profit; and**
- 19           **d. Corporations whose only owned or leased property located in**  
20           **this state is located at the premises of a printer with which it has**  
21           **contracted for printing, provided that:**
- 22           **i. The property consists of the final printed product, or copy**  
23           **from which the printed product is produced; and**
- 24           **ii. The corporation has no individuals receiving compensation**  
25           **in this state as provided in KRS 141.120(8)(b).**
- 26           **2. For taxable years beginning on or after January 1, 2021, but**  
27           **before January 1, 2024, a disaster response business as defined**

1 *in Section 2 of this Act.*

- 2 (2) For taxable years beginning on or after January 1, 2018, the rate of five percent  
3 (5%) of taxable net income shall apply.
- 4 (3) For taxable years beginning on or after January 1, 2007, and before January 1, 2018,  
5 the following rates shall apply:
- 6 (a) Four percent (4%) of the first fifty thousand dollars (\$50,000) of taxable net  
7 income;
- 8 (b) Five percent (5%) of taxable net income over fifty thousand dollars (\$50,000)  
9 up to one hundred thousand dollars (\$100,000); and
- 10 (c) Six percent (6%) of taxable net income over one hundred thousand dollars  
11 (\$100,000).
- 12 (4) (a) An S corporation shall pay income tax on the same items of income and in the  
13 same manner as required for federal purposes, except to the extent required by  
14 differences between this chapter and the federal income tax law and  
15 regulations.
- 16 (b) 1. If the S corporation is required under Section 1363(d) of the Internal  
17 Revenue Code to submit installments of tax on the recapture of LIFO  
18 benefits, installments to pay the Kentucky tax due shall be paid on or  
19 before the due date of the S corporation's return, as extended, if  
20 applicable.
- 21 2. Notwithstanding KRS 141.170(3), no interest shall be assessed on the  
22 installment payment for the period of extension.
- 23 (c) If the S corporation is required under Section 1374 or 1375 of the Internal  
24 Revenue Code to pay tax on built-in gains or on passive investment income,  
25 the amount of tax imposed by this subsection shall be computed by applying  
26 the highest rate of tax for the taxable year.
- 27 ➔Section 5. KRS 68.180 is amended to read as follows:

- 1 (1) The fiscal court of each county having a population of three hundred thousand  
2 (300,000) or more may by order or resolution impose license fees on franchises,  
3 provide for licensing any business, trade, occupation, or profession, and the using,  
4 holding, or exhibiting of any animal, article, or other thing.
- 5 (2) License fees on such business, trade, occupation, or profession for revenue  
6 purposes, except those of the common schools, shall be imposed at a percentage  
7 rate not to exceed one and one-fourth percent (1.25%) of:
- 8 (a) Salaries, wages, commissions, and other compensation earned by persons  
9 within the county for work done and services performed or rendered in the  
10 county; and
- 11 (b) The net profits of businesses, trades, professions, or occupations from  
12 activities conducted in the county.
- 13 (3) (a) No public service company that pays an ad valorem tax shall be required to  
14 pay a license tax.
- 15 (b) 1. It is the intent of the General Assembly to continue the exemption from  
16 local license fees and occupational taxes that existed on January 1, 2006,  
17 for providers of multichannel video programming services or  
18 communications services as defined in KRS 136.602 that were taxed  
19 under KRS 136.120 prior to January 1, 2006.
- 20 2. To further this intent, no company providing multichannel video  
21 programming services or communications services as defined in KRS  
22 136.602 shall be required to pay a license tax. If only a portion of an  
23 entity's business is providing multichannel video programming services  
24 or communications services, including products or services that are  
25 related to and provided in support of the multichannel video  
26 programming services or communications services, this exclusion  
27 applies only to that portion of the business that provides multichannel

1 video programming services or communications services, including  
2 products or services that are related to and provided in support of the  
3 multichannel video programming services or communications services  
4 or communications services.

5 (c) No license tax shall be imposed upon or collected from any bank, trust  
6 company, combined bank and trust company, combined trust, banking and  
7 title business in this state, any savings and loan association, whether state or  
8 federally chartered.

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

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

15 (f) No license tax shall be imposed upon any profits, earnings, or distributions of  
16 an investment fund which would qualify under KRS 154.20-250 to 154.20-  
17 284 to the extent any profits, earnings, or distributions would not be taxable to  
18 an individual investor, or in other cases where the county is prohibited by law  
19 from imposing a license tax.

20 **(g) No license tax shall be imposed upon the profits earned during a disaster**  
21 **response period as defined in Section 2 of this Act by a disaster response**  
22 **business as defined in Section 2 of this Act.**

23 **(h) No license tax shall be imposed upon income received for work performed**  
24 **during a disaster response period as defined in Section 2 of this Act by a**  
25 **disaster response employee as defined in Section 2 of this Act.**

26 (4) The provisions and limitations of subsection (2) of this section shall not apply to  
27 license fees imposed for regulatory purposes as to form and amount, or to the

1 license fees authorized by KRS 160.482 to 160.488.

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

9 ➔Section 6. KRS 68.197 is amended to read as follows:

10 (1) The fiscal court of each county having a population of thirty thousand (30,000) or  
11 more may by ordinance impose license fees on franchises, provide for licensing any  
12 business, trade, occupation, or profession, and the using, holding, or exhibiting of  
13 any animal, article, or other thing.

14 (2) License fees on business, trade, occupation, or profession for revenue purposes,  
15 except those of the common schools, may be imposed at a percentage rate not to  
16 exceed one percent (1%) of:

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

20 (b) The net profits of self-employed individuals, partnerships, professional  
21 associations, or joint ventures resulting from trades, professions, occupations,  
22 businesses, or activities conducted in the county; and

23 (c) The net profits of corporations resulting from trades, professions, occupations,  
24 businesses, or activities conducted in the county.

25 (3) In order to reduce administrative costs and minimize paperwork for employers,  
26 employees, and businesses, the fiscal court may provide:

27 (a) For an annual fixed amount license fee which a person may elect to pay in lieu

1 of reporting and paying the percentage rate as provided in this subsection on  
2 salaries, wages, commissions, and other compensation earned within the  
3 county for work done and services performed or rendered in the county; and

4 (b) For an annual fixed amount license fee which an individual, partnership,  
5 professional association, joint venture, or corporation may elect to pay in lieu  
6 of reporting and paying the percentage rate as provided in this subsection on  
7 net profits of businesses, trades, professions, or occupations from activities  
8 conducted in the county.

9 (4) (a) Licenses imposed for regulatory purposes are not subject to limitations as to  
10 form and amount.

11 (b) No public service company that pays an ad valorem tax is required to pay a  
12 license tax.

13 (c) 1. It is the intent of the General Assembly to continue the exemption from  
14 local license fees and occupational taxes that existed on January 1, 2006,  
15 for providers of multichannel video programming services or  
16 communications services as defined in KRS 136.602 that were taxed  
17 under KRS 136.120 prior to the effective date of this section.

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

1                   communications services.

2           (d) No license tax shall be imposed upon or collected from any insurance  
3           company except as provided in KRS 91A.080, bank, trust company, combined  
4           bank and trust company, combined trust, banking, and title business in this  
5           state, or any savings and loan association whether state or federally chartered,  
6           or in other cases where the county is prohibited by law from imposing a  
7           license fee.

8   (5) No license fee shall be imposed or collected on:

9           (a) Income received by members of the Kentucky National Guard for active duty  
10          training, unit training assemblies, and annual field training;~~[-, or on]~~

11          (b) Income received by precinct workers for election training or work at election  
12          booths in state, county, and local primary, regular, or special elections;~~[-, or~~  
13          upon]

14          (c) Any profits, earnings, or distributions of an investment fund which would  
15          qualify under KRS 154.20-250 to 154.20-284 to the extent any profits,  
16          earnings, or distributions would not be taxable to an individual investor;

17          (d) **Profits earned during a disaster response period as defined in Section 2 of**  
18          **this Act by a disaster response business as defined in Section 2 of this Act;**  
19          or

20          (e) **Income received for work performed during a disaster response period as**  
21          **defined in Section 2 of this Act by a disaster response employee as defined**  
22          **in Section 2 of this Act.**

23   (6) Persons who pay a county license fee pursuant to this section and who also pay a  
24   license fee to a city contained in the county may, upon agreement between the  
25   county and the city, credit their city license fee against their county license fee. As  
26   used in this subsection, "city contained in the county" shall include a city that is in  
27   more than one (1) county.



- 1 (7) The provisions of subsection (6) of this section notwithstanding, effective with  
2 license fees imposed under the provisions of subsection (1) of this section on or  
3 after July 15, 1986, persons who pay a county license fee and a license fee to a city  
4 contained in the county shall be allowed to credit their city license fee against their  
5 county license fee. As used in this subsection, "city contained in the county" shall  
6 include a city that is in more than one (1) county.
- 7 (8) Notwithstanding any statute to the contrary, the provisions of subsection (7) of this  
8 section shall apply as follows from March 14, 2012, through July 15, 2014:
- 9 (a) Any set-off or credit of city license fees against county license fees that exists  
10 between a city and county as of March 15, 2012, shall remain in effect as it is  
11 on March 15, 2012; and
- 12 (b) The provisions of subsection (7) of this section shall not apply to a city and  
13 county unless both the city and the county have both levied and are collecting  
14 license fees on March 15, 2012.
- 15 (9) A county that enacted an occupational license fee under the authority of KRS  
16 67.083 shall not be required to reduce its occupational tax rate when it is  
17 determined that the population of the county exceeds thirty thousand (30,000).
- 18 (10) Notwithstanding any statute to the contrary:
- 19 (a) In those counties where a license fee has been authorized by a public question  
20 approved by the voters, there shall be no credit of a city license fee against a  
21 county license fee except by agreement between the county and the city in  
22 accordance with subsection (6) of this section;
- 23 (b) Notwithstanding any provision of the KRS to the contrary, no taxpayer shall  
24 be refunded or credited for any overpayment of a license tax paid to any  
25 county to the extent the overpayment is attributable to or derives from this  
26 section as it existed at any time subsequent to July 15, 1986, and the taxpayer  
27 seeks a credit for a license tax paid to a city located within such county, if

1 such refund claim or amended tax return claim was filed or perfected after  
2 November 18, 2004, except by agreement between the city and county in  
3 accordance with subsection (6) of this section;

4 (c) In those counties where a license fee has been authorized by a public question  
5 approved by the voters, the percentage rate of the license fee in effect on  
6 January 1, 2005, and any maximum salary limit upon which the license fee is  
7 calculated shall remain unchanged for subsequent fiscal years. A percentage  
8 rate higher than the percentage rate in effect on January 1, 2005, or any change  
9 in the maximum salary limit upon which a license fee is calculated shall be  
10 prohibited unless approved by the voters at a public referendum. The  
11 percentage rate of a license fee in such counties shall at no time exceed one  
12 percent (1%). Any question to be placed before the voters as a result of this  
13 paragraph shall be placed on the ballot at a regular election or nominating  
14 primary.

15 (d) This subsection shall have retroactive application; and

16 (e) If any provision of this subsection or the application thereof to any person or  
17 circumstance is held invalid, the invalidity shall not affect other provisions or  
18 application of this section that can be given effect without the invalid  
19 provision or application, and to this end the provisions of this subsection are  
20 severable.

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

1           ➔Section 7. KRS 91.200 is amended to read as follows:

- 2       (1) The board of aldermen of every city of the first class, in addition to levying ad  
3       valorem taxes, may by ordinance impose license fees on franchises, provide for  
4       licensing any business, trade, occupation, or profession and the using, holding, or  
5       exhibiting of any animal, article, or other thing.
- 6       (2) License fees on a business, trade, occupation, or profession for revenue purposes  
7       may be imposed at a percentage rate not to exceed those hereinafter set forth on:
- 8           (a) Salaries, wages, commissions and other compensations earned by every  
9           person within the city for work done and services performed or rendered in the  
10          city (all of such being hereinafter collectively referred to as "wages"); and
- 11          (b) The net profits of all businesses, professions, or occupations from activities  
12          conducted in the city (hereinafter collectively referred to as "net profits").
- 13       (3) (a) Licenses imposed for regulatory purposes shall not be subject to such  
14          limitations as to form and amount.
- 15          (b) No company that pays an ad valorem tax and a franchise tax is required to pay  
16          a license tax.
- 17          (c) 1. It is the intent of the General Assembly to continue the exemption from  
18               local license fees and occupational taxes that existed on January 1, 2006,  
19               for providers of multichannel video programming services or  
20               communications services as defined in KRS 136.602 that were taxed  
21               under KRS 136.120 prior to January 1, 2006.
- 22               2. To further this intent, no company providing multichannel video  
23               programming services or communications services as defined in KRS  
24               136.602 shall be required to pay a license tax. If only a portion of an  
25               entity's business is providing multichannel video programming services  
26               or communications services, including products or services that are  
27               related to and provided in support of the multichannel video

1 programming services or communications services, this exclusion  
2 applies only to that portion of the business that provides multichannel  
3 video programming services or communications services including  
4 products or services that are related to and provided in support of the  
5 multichannel video programming services or communications services.

6 (d) No license tax shall be imposed upon or collected from any bank, trust  
7 company, combined bank and trust company or combined trust, banking and  
8 title business in this state, any savings and loan association whether state or  
9 federally chartered.

10 (e) No license tax shall be imposed upon income received by members of the  
11 Kentucky national guard for active duty training, unit training assemblies, and  
12 annual field training.

13 (f) No license tax shall be imposed on income received by precinct workers for  
14 election training or work at election booths in state, county, and local primary,  
15 regular, or special elections.

16 (g) No license tax shall be imposed upon any profits, earnings, or distributions of  
17 an investment fund which would qualify under KRS 154.20-250 to 154.20-  
18 284 to the extent any profits, earnings, or distributions would not be taxable to  
19 an individual investor, or in any other case where the city is prohibited by  
20 statute from imposing a license tax.

21 **(h) No license tax shall be imposed upon any profits earned during a disaster**  
22 **response period as defined in Section 2 of this Act by a disaster response**  
23 **business as defined in Section 2 of this Act.**

24 **(i) No license tax shall be imposed upon income received for work performed**  
25 **during a disaster response period as defined in Section 2 of this Act by a**  
26 **disaster response employee as defined in Section 2 of this Act.**

27 (4) The rate fixed on both "wages" and "net profits" shall be one and one-fourth percent

1 (1.25%).

2 (5) License fees or taxes shall be collected by the commissioners of the sinking fund.  
3 The proceeds from the taxes shall be paid to the secretary and treasurer of the  
4 sinking fund until income from all sources of the sinking fund is sufficient to pay  
5 the cost of administration and the interest charges for the current fiscal year of the  
6 sinking fund in addition to a sum sufficient to amortize the outstanding principal  
7 indebtedness of the city on a yearly basis in accordance with regularly used  
8 amortization tables.

9 (6) Revenue remaining after meeting the foregoing requirements shall be transferred to  
10 the city. Such revenues shall be credited to the general fund of the city as received  
11 and may be expended for general purposes or for capital improvements.

12 (7) The term "capital improvements" as used in this section is limited to additions or  
13 improvements of a substantial and permanent nature and services rendered in  
14 connection therewith, and includes but is not limited to:

15 (a) The purchase of rights of way for highways, expressways, and the widening of  
16 existing streets;

17 (b) The purchase of lands for park, recreational, and other governmental facilities  
18 and for public off-street parking facilities;

19 (c) The purchase, construction, reconstruction, renovation, or remodeling of  
20 municipal buildings, and facilities;

21 (d) The replacement of machinery, wires, pipes, structural members or fixtures,  
22 and other essential portions of municipal buildings;

23 (e) The initial equipment of any newly acquired facility wherein any essential  
24 governmental function of the municipality may be located or carried on;

25 (f) The purchase and installation of traffic control devices and fire alarm  
26 equipment;

27 (g) The reconstruction and resurfacing, but not routine maintenance, of streets and

1 other public ways;

2 (h) The acquisition of motorized equipment purchased as additions to, but not  
3 replacements for, existing equipment; and

4 (i) Engineering and other costs incurred by the city in connection with the  
5 construction of public improvements financed under a special assessment  
6 plan.

7 (8) Ad valorem taxes for the benefit of the sinking fund shall not be levied unless the  
8 income of the sinking fund is otherwise insufficient to meet such requirements.

9 (9) Licenses shall be issued and enforced on terms and conditions as prescribed by  
10 ordinance.

11 (10) Pursuant to this section, no city of the first class shall regulate any aspect of the  
12 manner in which any duly ordained, commissioned, or denominationally licensed  
13 minister of religion may perform his or her duties and activities as a minister of  
14 religion. Duly ordained, commissioned, or denominationally licensed ministers of  
15 religion shall be subject to the same license fees imposed on others in the city on  
16 salaries, wages, commissions, and other compensation earned for work done and  
17 services performed or rendered.

18 ➔Section 8. KRS 92.300 is amended to read as follows:

19 (1) (a) The legislative body of an urban-county government and any city of the home  
20 rule class may by ordinance exempt manufacturing establishments, including  
21 qualified data centers, from city taxation for a period not exceeding five (5)  
22 years as an inducement to their location in the urban-county government, or  
23 city.

24 (b) As used in this subsection:

25 1. "Data center" means a structure or portion of a structure that is  
26 predominantly used to house and continuously operate computer servers  
27 and associated telecommunications, electronic data processing or

1 storage, or other similar components;

2 2. "Overall tier rating" means the overall tier rating of a data center  
3 according to the TIA-942 Telecommunications Infrastructure Standard  
4 for Data Centers established by the Telecommunications Industry  
5 Association and published in April 2005, exclusive of any amendments  
6 made subsequent to that date; and

7 3. "Qualified data center" means a data center having an overall tier rating  
8 of three (3) or four (4) on the assessment date of a given taxable year, as  
9 established by the owner thereof.

10 (2) (a) No city of the home rule class or urban-county government may impose or  
11 collect any license tax upon:

12 1. Any bank, trust company, combined bank and trust company, or trust,  
13 banking and title insurance company organized and doing business in  
14 this state;

15 2. Any savings and loan association whether state or federally chartered; or

16 3. The provision of multichannel video programming services or  
17 communications services as defined in KRS 136.602. It is the intent of  
18 the General Assembly to continue the exemption from local license fees  
19 and occupational taxes that existed on January 1, 2006, for providers of  
20 multichannel video programming services or communications services  
21 as defined in KRS 136.602 that were taxed under KRS 136.120 prior to  
22 January 1, 2006. If only a portion of an entity's business is providing  
23 multichannel video programming services or communications services  
24 including products or services that are related to and provided in support  
25 of the multichannel video programming services or communications  
26 services, this exclusion applies only to that portion of the business that  
27 provides multichannel video programming services or communications

1 services including products or services that are related to and provided  
 2 in support of the multichannel video programming services or  
 3 communications services; or

4 **4. A disaster relief business as defined in Section 2 of this Act for work**  
 5 **performed during a disaster response period as defined in Section 2 of**  
 6 **this Act.**

7 (b) No city of the home rule class or urban-county government may impose or  
 8 collect any license tax upon income received:

9 1. By members of the Kentucky National Guard for active duty training,  
 10 unit training assemblies and annual field training; ~~{or}~~

11 2. By precinct workers for election training or work at election booths in  
 12 state, county, and local primary, regular, or special elections; or

13 **3. By a disaster response employee as defined in Section 2 of this Act for**  
 14 **work performed during a disaster response period as defined in**  
 15 **Section 2 of this Act.**

16 (3) Pursuant to KRS 92.281, no city shall regulate any aspect of the manner in which  
 17 any duly ordained, commissioned, or denominationally licensed minister of religion  
 18 may perform his or her duties and activities as a minister of religion. Duly ordained,  
 19 commissioned, or denominationally licensed ministers of religion shall be subject to  
 20 the same license fees imposed on others in the city enacted pursuant to KRS 92.281.

21 ➔Section 9. KRS 227.480 is amended to read as follows:

22 (1) (a) A city, county, urban-county government, charter county, or consolidated  
 23 local government or the state shall, according to the Uniform State Building  
 24 Code as it pertains to the plan review and inspection responsibilities of local  
 25 governments or the state, require any person to obtain a permit before  
 26 commencing construction, alteration, or repairs of any electrical system.

27 (b) The city, county, urban-county government, charter county, or consolidated



1 local government or the state shall require all inspections that are deemed  
2 necessary by the department for the safety of life and property. The  
3 department shall promulgate administrative regulations to describe the  
4 circumstances where inspections are required.

5 (2) A city, county, urban-county government, charter county, or consolidated local  
6 government or the state shall not issue a permit unless the applicant submits proof  
7 of being licensed as an electrical contractor under KRS Chapter 227A or of acting  
8 on behalf of a licensed electrical contractor. However, the provisions of this  
9 subsection shall not apply to:

10 (a) A homeowner or farmer who does construction, alteration, or repairs of any  
11 electrical system on his or her own premises or any other person exempt from  
12 licensing under KRS 227A.030 or 227A.150;

13 (b) Electrical work performed by the Commonwealth of Kentucky, a city, county,  
14 urban-county government, charter county, or consolidated local government,  
15 or any subdivision thereof;~~or~~

16 (c) A company with a recently deceased licensed electrical contractor, which shall  
17 be granted an interim period of up to one hundred eighty (180) continuous  
18 calendar days by the city, county, urban-county government, charter county,  
19 consolidated local government, or state to allow the company to utilize the  
20 license of the deceased electrical contractor if:

21 1. The company effectuates and documents all necessary bonding and  
22 insurance policies required by KRS Chapter 227A; and

23 2. Ensures that the bonding and insurance policies remain in effect for the  
24 entirety of the interim period of time extended; or

25 (d) A disaster response business as defined in Section 2 of this Act.

26 (3) A city, county, urban-county government, charter county, or consolidated local  
27 government shall appoint and may fix the compensation of city, county, urban-

1 county government, charter county, or consolidated local government electrical  
2 inspectors, and may by ordinance fix reasonable fees and establish other  
3 requirements for the conduct of electrical inspections within its boundaries. All  
4 electrical inspectors shall be certified under KRS 227.489.

5 (4) Reasonable standards for the construction, alteration, and repair of any electrical  
6 system shall be those adopted in the Uniform State Building Code, as promulgated  
7 by the department, and shall have as a minimum standard the requirements of the  
8 National Electrical Code, which may include Kentucky amendments. These  
9 standards shall be used by the electrical inspector in making his inspections.

10 ➔Section 10. KRS 227A.030 is amended to read as follows:

11 (1) The provisions of KRS 227A.010 to 227A.140 shall not apply to installations under  
12 the exclusive control of electric utilities for the purpose of communication,  
13 metering, or for the generation, control, transformation, transmission, and  
14 distribution of electric energy located in buildings used exclusively by utilities for  
15 those purposes or located outdoors on property owned or leased by the utility or on  
16 public highways, streets, or roads, or outdoors by established rights on private  
17 property.

18 (2) Nothing in KRS 227A.010 to 227A.140 shall require that a maintenance worker or  
19 maintenance engineer performing routine maintenance of electrical systems be  
20 licensed.

21 (3) Nothing in KRS 227A.010 to 227A.140 shall prohibit or interfere with the ability of  
22 a homeowner or farmer to install or repair electrical wiring on his or her real  
23 property.

24 (4) Nothing in KRS 227A.010 to 227A.140 shall require that a retailer or its agent  
25 engaged in making installations of an appliance purchased at a retail establishment  
26 be licensed.

27 (5) Nothing in KRS 227A.010 to 227A.140 shall be construed to require persons

1 making installations exempt by KRS 227.460 to be licensed or to work for a  
2 licensed person.

3 (6) Nothing in KRS 227A.010 to 227A.140 shall preclude the use of unlicensed,  
4 nonresident electricians in temporary, emergency, or industrial shutdown situations.  
5 Those unlicensed, nonresident electricians shall apply for an electrician's license or  
6 a master electrician's license after they are employed and engaged in electrical work  
7 in the Commonwealth of Kentucky for a period of ten (10) days. No unlicensed,  
8 nonresident electrician shall be employed or engaged in electrical work in the  
9 Commonwealth of Kentucky for a total of more than thirty (30) days in any calendar  
10 year without applying for an electrician's license or a master electrician's license.  
11 The license shall be obtained by the temporary, unlicensed, nonresident electricians  
12 within sixty (60) days of securing employment.

13 (7) Nothing in KRS 227A.010 to 227A.140 shall apply to a person performing work at  
14 a surface or underground coal mine or at a coal preparation plant.

15 (8) Nothing in KRS 227A.010 to 227A.140 shall apply to a person performing work for  
16 a telecommunications company for which the voltage is fifty (50) volts or less.

17 (9) Nothing in KRS 227A.010 to 227A.140 shall prohibit a factory-authorized  
18 representative from the installation, maintenance, or service of a medical equipment  
19 device. This exemption does not include work providing electrical feeds into the  
20 power distribution unit or installation of conduits and raceways. This exemption  
21 covers only those factory engineers or third-party service companies with equivalent  
22 training who are qualified to perform such service.

23 (10) Nothing in KRS 227A.010 to 227A.140 shall apply to low-voltage, power-limited  
24 installations for control or coordination of interconnected devices separated from a  
25 power source by a Class 2 or Class 3 transformer installed by a person licensed as:

26 (a) A master or journeyman heating, ventilation, and air conditioning technician  
27 employed by a licensed HVAC contractor pursuant to KRS 198B.658;

- 1 (b) A fire protection sprinkler contractor pursuant to KRS 198B.560;
- 2 (c) A manufactured housing dealer or certified installer pursuant to KRS 227.610;
- 3 (d) A boiler mechanic pursuant to KRS 236.210;
- 4 (e) A master or journeyman plumber pursuant to KRS 318.030;
- 5 (f) An onsite sewage disposal system installer pursuant to KRS 211.357; or
- 6 (g) An electrician or master electrician employed by an electrical contractor
- 7 pursuant to KRS 227A.010 to 227A.140.

8 (11) The provisions of KRS 227A.010 to 227A.140 shall not apply to work performed at

9 industrial manufacturing facilities or natural gas pipeline facilities by employees of

10 those facilities.

11 **(12) Notwithstanding subsection (6) of this section, the provisions of KRS 227A.010 to**

12 **227A.140 shall not apply to a disaster response employee as defined in Section 2**

13 **of this Act who is licensed as an electrician or master electrician in another state.**

14 **(13) The provisions of KRS 227A.010 to 227A.140 shall not apply to a disaster**

15 **response business as defined in Section 2 of this Act that is licensed as an**

16 **electrical contractor in another state.**

17 ➔SECTION 11. A NEW SECTION OF KRS 67.750 TO 67.790 IS CREATED

18 TO READ AS FOLLOWS:

19 **(1) The exceptions contained in subsection (3)(g) and (h) of Section 5 of this Act,**

20 **subsection 5(d) and (e) of Section 6 of this Act, subsection 3(h) and (i) of Section**

21 **7 of this Act, and subsection (2)(a)4. and (b)3. of Section 8 of this Act shall not be**

22 **interpreted, construed or otherwise relied upon in any way to establish a**

23 **minimum nexus or other minimum contact requirements for the purposes of**

24 **determining the liability for either a tax or fee placed upon a business or**

25 **employee by a taxing jurisdiction, except as related to disaster response**

26 **businesses and disaster response employees for work performed within the taxing**

27 **jurisdiction during a disaster response period.**

1 **(2) As used in this section the terms "disaster response business," "disaster response**  
2 **employee," and "disaster response period" shall have the same meaning as**  
3 **provided in Section 2 of this Act.**

4 ➔Section 12. The COVID-19 virus is causing unprecedented economic harm to  
5 businesses throughout the Commonwealth. It will be imperative to reopen businesses as  
6 rapidly as possible once the threat of the virus has passed. Businesses regulated by the  
7 state need detailed information from their regulating bodies on health standards they shall  
8 be required to comply with in order to reopen as rapidly as possible. Therefore,  
9 notwithstanding any state law to the contrary:

10 (1) During the state of emergency declared by the Governor in response to COVID-19  
11 on March 6, 2020, by Executive Order 2020-215, all administrative bodies as  
12 defined by KRS 13A.010 that issue licenses, certifications, or registrations required  
13 for the operation of a business or profession in this state, the Kentucky Restaurant  
14 Association, and the Kentucky Hospital Association shall:

15 (a) Review guidance issued by the Centers for Disease Control and other  
16 applicable federal agencies, as well as guidance issued by the Office of the  
17 Governor and the Department for Public Health relating to preventing the  
18 spread of the COVID-19 virus;

19 (b) Within 15 days of the effective date of this Act, develop guidance for  
20 occupations, restaurants, and hospitals and surgical centers on how to operate  
21 in a manner consistent with guidance on avoiding the spread of the COVID-19  
22 virus so that on-going businesses, restaurants, and hospitals and surgical  
23 centers that may be authorized to reopen in the future have a ready source of  
24 information about operating in a safe manner as prescribed by state and  
25 federal guidance; and

26 (c) Submit guidance developed as required by paragraph (b) of this subsection to  
27 the Office of the Governor for approval and, after receiving approval, the

1 guidance shall be:

- 2 1. Disseminated to all businesses and licensed professionals within the  
3 jurisdiction or membership of organizations enumerated in this  
4 subsection;
- 5 2. Reviewed as new guidance is issued by agencies identified in paragraph  
6 (a) of this section, or if no new guidance is issued, be reviewed at a  
7 minimum of every 15 days and amended to ensure all information  
8 previously provided remains accurate;
- 9 3. Resubmitted to the Office of the Governor every 15 days to ensure that it  
10 conforms with the most recent requirements; and
- 11 4. Reissued to all license, certificate, or registration holders, restaurants,  
12 and hospitals and surgical centers if changes have been made to  
13 previously issued guidance.

14 (2) Individuals or businesses regulated by an administrative body may have their  
15 license, certification, or registration suspended if they open during the effective  
16 period of Executive Order 2020-215 in a manner that violates the guidance issued  
17 by their authorizing administrative body.

18 (3) Restaurants, hospitals, or surgical centers that open during the effective period of  
19 Executive Order 2020-215 may have their operations suspended by the Department  
20 for Public Health if they operate in a manner that violates the guidance issued by the  
21 Kentucky Restaurant Association or the Kentucky Hospital Association, as  
22 applicable.

23 (4) Subsections (1) and (2) of this sections shall not apply to KRS Chapter 278.

24 ➔Section 13. Notwithstanding Section 12 of this Act and any state law to the  
25 contrary, during the state of emergency declared by the Governor in response to COVID-  
26 19 on March 6, 2020, by Executive Order 2020-215, a chiropractor licensed under KRS  
27 Chapter 312 shall be allowed to provide care to clients if the licensed chiropractor follows

1 all recommendations and guidance issued by the United States Centers for Disease  
2 Control related to safe practice and procedure requirements for health care practitioners  
3 during the COVID-19 Pandemic and shall be considered to be in compliance with any  
4 Executive Orders and directives issued by the Governor or the Cabinet for Health and  
5 Family Services.

6 →Section 14. Notwithstanding any state law to the contrary, during the state of  
7 emergency declared by the Governor in response to COVID-19 on March 6, 2020, by  
8 Executive Order 2020-215:

9 (1) A state contract issued under the Kentucky Model Procurement Code established in  
10 KRS Chapter 45A with an expiration date set during the time period of the state of  
11 emergency declared by Executive Order 2020-215, shall not expire during the  
12 emergency period but shall be automatically extended to a date 90 days after the  
13 state of emergency is ended;

14 (2) A request for proposals shall not be issued during the state of emergency declared  
15 by Executive Order 2020-215;

16 (3) Notwithstanding subsections (1) and (2) of this section, a contract directly related to  
17 the COVID-19 virus crisis and issued in conformance with Executive Order 2020-  
18 215 may be issued, but shall not extend for a period greater than 90 days after the  
19 state of emergency is ended.

20 →Section 15. Due to the Governor's declaration of a state of emergency in  
21 response to the COVID-19 virus, to protect the health and safety of the general public,  
22 any administrative actions, deadlines, statutory timelines, and statutes of limitations for  
23 court filings and proceedings, including but not limited to KRS Chapters 304, 342, 376,  
24 403, 413, 456, and 620, and KRS 446.030 and 500.050, shall be extended. This section  
25 shall not apply to KRS 278. The extensions provided by this section shall be effective  
26 until 30 days after the emergency order established by Executive Order 2020-215 is  
27 ended. This provision shall apply both prospectively and retroactively.

1           ➔Section 16. In order to provide additional community based physical, mental  
2 health, and social support services to children and families during the period of  
3 emergency resulting from the COVID-19 virus outbreak:

4 (1) The Cabinet for Health and Family Services is directed to take the following  
5 actions:

6 (a) Establish certified Community Health Workers (CHW) as recognized  
7 providers for the purpose of reimbursement for providing allowable services  
8 to link Medicaid eligible children and families to appropriate health care  
9 providers and social supports (42 CFR 440.169) intended to:

- 10 1. Prevent disease, disability, and other health conditions or their  
11 progressions;
- 12 2. Prolong life;
- 13 3. Promote physical and mental health and efficiency;

14 (b) Require the Division of Family Resource and Youth Services Centers, the  
15 Department for Medicaid Services, The Department for Behavioral Health,  
16 Developmental and Intellectual Disabilities, and the Department for Public  
17 Health to cooperate to create an operational framework, including appropriate  
18 licensed supervision, to establish one contracted CHW, who is not currently a  
19 state employee, to be physically assigned to work located with each of the  
20 Family Resource and Youth Services Centers across the Commonwealth; and

21 (c) Ensure that, to the maximum extent possible, reimbursement for CHW  
22 services is directed through the School-Based Health Services program;

23 (d) Allow supervision and billing be done through a Federally Qualified Health  
24 Center (FQHC), local public health department, rural health clinic, community  
25 mental health center (CMHC), or other approved community Medicaid  
26 provider;

27 (e) Require certified CHWs comply with supervision and practice in accordance



1 with the Core Competencies and Code of Ethics in the Kentucky Department  
2 for Public Health Community Health Worker Certification Manual.

3 (2) The Cabinet for Health and Family Services shall apply for any necessary State Plan  
4 Amendment approvals, including as needed under disaster or emergency state plan  
5 amendment authorities, from the United States Centers for Medicare and Medicaid  
6 Services to achieve the directives under subsection (1) of this section;

7 (3) The Department of Education is directed to cooperate with the Cabinet for Health  
8 and Family Services to achieve the directives under subsection (1) of this section;

9 (4) A certified CHW shall be allowed to provide services if the certified CHW follows  
10 all recommendations and guidance issued by the United States Centers for Disease  
11 Control and Prevention related to safe practice and procedure requirements for  
12 health care practitioners during the COVID-19 Pandemic and shall be considered to  
13 be in compliance with any Executive Orders and directives issued by the Governor  
14 or the Cabinet for Health and Family Services; and

15 (5) The provisions of this section shall be in effect until April 15, 2021, unless  
16 otherwise reauthorized by the General Assembly after an evaluation of the services  
17 provided by the CHWs.

18 ➔Section 17. The provisions of Sections 12 and 13 of this Act shall remain in  
19 effect until the state of emergency declared by Executive Order 2020-215 is ended.

20 ➔Section 18. Whereas the economic impact of the state of emergency in response  
21 to the COVID-19 virus on Kentucky is of the utmost importance, an emergency is  
22 declared to exist, and this Act takes effect immediately upon its passage and approval by  
23 the Governor or upon its otherwise becoming a law.