

1 AN ACT proposing an amendment to Section 181 of the Constitution of Kentucky
2 relating to the General Assembly's authority over local revenue options.

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

4 ➔Section 1. Are you in favor of permitting the General Assembly to authorize a
5 county, city, town, or other municipal corporation to assess and collect local taxes, license
6 fees, and franchise fees that are not in conflict with other provisions of the Constitution
7 by amending the Constitution of Kentucky to read as follows?

8 ➔Section 2. It is proposed that Section 181 of the Constitution of Kentucky be
9 amended to read as follows:

10 (1) The General Assembly shall not impose taxes for the purposes of any county, city,
11 town or other municipal corporation, but may, by general laws, confer on the proper
12 authorities thereof, respectively, the power to assess and collect such taxes, license fees,
13 and franchise fees that are not in conflict with this Constitution.

14 (2) The General Assembly may, by general laws only, provide for the payment of
15 license fees on franchises, stock used for breeding purposes, the various trades,
16 occupations and professions, or a special or excise tax[; and may, by general laws,
17 delegate the power to counties, towns, cities and other municipal corporations, to impose
18 and collect license fees on stock used for breeding purposes, on franchises, trades,
19 occupations and professions. And the General Assembly may, by general laws only,
20 authorize cities or towns of any class to provide for taxation for municipal purposes on
21 personal property, tangible and intangible, based on income, licenses or franchises, in lieu
22 of an ad valorem tax thereon: Provided, Cities of the first class shall not be authorized to
23 omit the imposition of an ad valorem tax on such property of any steam railroad, street
24 railway, ferry, bridge, gas, water, heating, telephone, telegraph, electric light or electric
25 power company].

26 ➔Section 3. This amendment shall be submitted to the voters of the
27 Commonwealth for their ratification or rejection at the time and in the manner provided

1 for under Sections 256 and 257 of the Constitution and under Sections 4 and 5 of this
2 Act.

3 ➔Section 4. Notwithstanding any language in KRS 118.415 to the contrary, the
4 Secretary of State shall cause the entirety of the proposed amendment to the Constitution
5 of Kentucky contained in Sections 1 to 2 of this Act to be published at least one time in a
6 newspaper of general circulation published in this state, and shall also cause to be
7 published at the same time and in the same manner the fact that the amendment will be
8 submitted to the voters for their acceptance or rejection at the next regular election at
9 which members of the General Assembly are to be voted for. The publication required by
10 this section and KRS 118.415 shall be made no later than the first Tuesday in August
11 preceding the election at which the amendment is to be voted on.

12 ➔Section 5. Notwithstanding any language in KRS 118.415 to the contrary, the
13 Secretary of State, not later than the second Monday after the second Tuesday in August
14 preceding the next regular election at which members of the General Assembly are to be
15 chosen in a year in which there is not an election for President and Vice President of the
16 United States, or not later than the Thursday after the first Tuesday in September
17 preceding a regular election in a year in which there is an election for President and Vice
18 President of the United States, shall certify the entirety of the proposed amendment to the
19 Constitution of Kentucky contained in Sections 1 to 2 of this Act to the county clerk of
20 each county, and the county clerk shall have the entirety of the amendment, as so
21 certified, indicated on the ballots provided to the voters in paper or electronic form as
22 applicable to the voting machines in use in each county or precinct.