1 AN ACT relating to special license plates and making an appropriation.

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

3 → Section 1. KRS 186.162 is amended to read as follows:

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- 4 (1) As used in this section and in KRS 186.043, 186.164, 186.166, 186.1722, and 186.174:
- 6 (a) "Special license plate" means a unique license plate issued under this chapter
  7 to a group or organization that readily identifies the operator of the motor
  8 vehicle or motorcycle bearing the plate as a member of a group or
  9 organization, or a supporter of the work, goals, or mission of a group or
  10 organization. The term shall not include regular license plates issued under
  11 KRS 186.240;
  - (b) "Street rod" means a modernized private passenger motor vehicle manufactured prior to the year 1949, or designed or manufactured to resemble a vehicle manufactured prior to 1949;
  - (c) "SF" means the portion of an initial or renewal fee to obtain a special license plate that is dedicated for use by the Transportation Cabinet;
    - (d) "CF" means the <u>county clerk's fee for issuing a motor vehicle registration as</u>

      <u>established under subsection (1) of Section 2 of this Act</u>[portion of an initial or renewal fee to obtain a special license plate that is dedicated for use by a county clerk]. If a CF amount is charged for a license plate listed in this section, the applicant for that plate shall also pay the fees identified in KRS 186.040(6). If a CF amount is not charged, the applicant shall not be required to pay those fees; and
    - (e) "EF" means the portion of an initial or renewal fee to obtain a special license plate that is mandated by this chapter to be dedicated for use by a particular group or organization.
- 27 (2) The initial purchase fee and renewal fee for a special license plate created under this

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| 1  | chap  | er shall be as established in this subsection and includes the name of group or  |
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| 2  | orga  | ization and the total initial and renewal fee required for the plate. The amount |
| 3  | in pa | rentheses indicates how the total fee is required to be divided:                 |
| 4  | (a)   | Disabled veterans who receive assistance to purchase a vehicle from the          |
| 5  |       | United States Department of Veterans' Affairs, veterans declared by the          |
| 6  |       | United States Department of Veterans' Affairs to be one hundred percent          |
| 7  |       | (100%) service-connected disabled, and recipients of the Congressional Medal     |
| 8  |       | of Honor:  |
| 9  |       | 1. Initial Fee: \$0 (\$0 SF/\$0 CF/\$0 EF).                                      |
| 10 |       | 2. Renewal Fee: \$0 (\$0 SF/\$0 CF/\$0 EF).                                      |
| 11 | (b)   | Former prisoners of war and survivors of Pearl Harbor:                           |
| 12 |       | 1. Initial Fee: \$23 (\$12 SF/\$6 CF/\$5 EF to the veterans'                     |
| 13 |       | program trust fund established under KRS 40.460).                                |
| 14 |       | 2. Renewal Fee: \$6 (\$0 SF/\$6 CF/\$0 EF).                                      |
| 15 | (c)   | Members of the Kentucky National Guard and recipients of the Purple Heart:       |
| 16 |       | 1. Initial Fee: \$23 (\$12 SF/\$6 CF/\$5 EF to the veterans'                     |
| 17 |       | program trust fund established under KRS 40.460).                                |
| 18 |       | 2. Renewal Fee: \$11 (\$0 SF/\$6 CF/\$5 EF to the veterans'                      |
| 19 |       | program trust fund established under KRS 40.460).                                |
| 20 | (d)   | Members of the Civil Air Patrol; active, retired, veteran, reserve, or auxiliary |
| 21 |       | members of the United States Army, Navy, Air Force, Marine Corps, or Coast       |
| 22 |       | Guard; Merchant Marines who served between December 7, 1941, and August          |
| 23 |       | 15, 1945; recipients of the Silver Star Medal, or the Bronze Star Medal          |
| 24 |       | awarded for valor; persons who wish to receive Gold Star Mothers, Gold Star      |
| 25 |       | Fathers, or Gold Star Spouses license plates beyond the two (2) exempted         |
| 26 |       | from fees under KRS 186.041(6); individuals eligible for a special military      |

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service academy license plate under KRS 186.041(8); and disabled veterans

| 1  |     | who have been declared to be between fifty percent (50%) and ninety-nine    |
|----|-----|---|
| 2  |     | percent (99%) service-connected disabled by the United States Department of |
| 3  |     | Veterans' Affairs:  |
| 4  |     | 1. Initial Fee: \$23 (\$12 SF/\$6 CF/\$5 EF to the veterans'                |
| 5  |     | program trust fund established under KRS 40.460).                           |
| 6  |     | 2. Renewal Fee: \$23 (\$12 SF/\$6 CF/\$5 EF to the veterans'                |
| 7  |     | program trust fund established under KRS 40.460).                           |
| 8  | (e) | Recipients of the Distinguished Service Cross, Navy Cross, or Air Force     |
| 9  |     | Cross:  |
| 10 |     | 1. Initial Fee: \$6 (\$0 SF/\$6 CF/\$0 EF).                                 |
| 11 |     | 2. Renewal Fee: \$6 (\$0 SF/\$6 CF/\$0 EF).                                 |
| 12 | (f) | Disabled license plates:  |
| 13 |     | 1. Initial Fee: \$18 (\$12 SF/\$6 CF/\$0 EF).                               |
| 14 |     | 2. Renewal Fee: \$18 (\$12 SF/\$6 CF/\$0 EF).                               |
| 15 | (g) | Historic vehicles:  |
| 16 |     | 1. Initial Fee for two plates: \$56 (\$50 SF/\$6 CF/\$0 EF).                |
| 17 |     | 2. Renewal Fee: Do not renew annually.                                      |
| 18 | (h) | Members of Congress:  |
| 19 |     | 1. Initial Fee: \$43 (\$37 SF/\$6 CF/\$0 EF).                               |
| 20 |     | 2. Renewal Fee: \$23 (\$12 SF/\$6 CF/\$5 EF to the veterans'                |
| 21 |     | program trust fund established under KRS 40.460).                           |
| 22 | (i) | Firefighters:   |
| 23 |     | 1. Initial Fee: \$28[\$18] (\$12 SF/\$6 CF/\$10[\$0] EF to the              |
| 24 |     | Kentucky Volunteer Firefighters Association).                               |
| 25 |     | 2. Renewal Fee: \$28[\$18] (\$12 SF/\$6 CF/\$10[\$0] EF to the              |
| 26 |     | Kentucky Volunteer Firefighters Association).                               |
| 27 | (j) | Emergency management:   |

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| 1  |     | 1.   | Initial Fee:       | \$31        | (\$25 SF/\$6 CF/\$0 EF).                    |
|----|-----|------|--------------------|-------------|---|
| 2  |     | 2.   | Renewal Fee:       | \$18        | (\$12 SF/\$6 CF/\$0 EF).                    |
| 3  | (k) | Frat | ternal Order of Po | olice:      |   |
| 4  |     | 1.   | Initial Fee:       | \$41        | (\$25 SF/\$6 CF/\$10 EF to the Kentucky     |
| 5  |     |      |                    |             | FOP Death Benefit Fund).                    |
| 6  |     | 2.   | Renewal Fee:       | \$28        | (\$12 SF/\$6 CF/\$10 EF to the Kentucky     |
| 7  |     |      |                    |             | FOP Death Benefit Fund).                    |
| 8  | (l) | Lav  | Enforcement Me     | emorial:    |   |
| 9  |     | 1.   | Initial Fee:       | \$41        | (\$25 SF/\$6 CF/\$10 EF to the Kentucky Law |
| 10 |     |      | Enforcement M      | Iemorial Fo | oundation, Inc.).                           |
| 11 |     | 2.   | Renewal Fee:       | \$28        | (\$12 SF/\$6 CF/\$10 EF to the Kentucky Law |
| 12 |     |      | Enforcement M      | Iemorial Fo | oundation, Inc.).                           |
| 13 | (m) | Pers | sonalized plates:  |             |   |
| 14 |     | 1.   | Initial Fee:       | \$43        | (\$37 SF/\$6 CF/\$0 EF).                    |
| 15 |     | 2.   | Renewal Fee:       | \$43        | (\$37 SF/\$6 CF/\$0 EF).                    |
| 16 | (n) | Stre | eet rods:          |             |   |
| 17 |     | 1.   | Initial Fee:       | \$43        | (\$37 SF/\$6 CF/\$0 EF).                    |
| 18 |     | 2.   | Renewal Fee:       | \$18        | (\$12 SF/\$6 CF/\$0 EF).                    |
| 19 | (o) | Nat  | ure plates:        |             |   |
| 20 |     | 1.   | Initial Fee:       | \$28        | (\$12 SF/\$6 CF/\$10 EF to Kentucky         |
| 21 |     |      | Heritage Land      | Conservatio | on Fund established under KRS 146.570).     |
| 22 |     | 2.   | Renewal Fee:       | \$28        | (\$12 SF/\$6 CF/\$10 EF to Kentucky         |
| 23 |     |      | Heritage Land      | Conservatio | on Fund established under KRS 146.570).     |
| 24 | (p) | Am   | ateur radio:       |             |   |
| 25 |     | 1.   | Initial Fee:       | \$43        | (\$37 SF/\$6 CF/\$0 EF).                    |
| 26 |     | 2.   | Renewal Fee:       | \$18        | (\$12 SF/\$6 CF/\$0 EF).                    |
| 27 | (q) | Ker  | ntucky General As  | ssembly:    |   |

| 1  |     | 1.   | Initial Fee:      | \$43               | (\$37        | SF/\$6 C | CF/\$0 El | F).            |                |       |             |      |
|----|-----|------|-------------------|--------------------|--------------|----------|-----------|----------------|----------------|-------|-------------|------|
| 2  |     | 2.   | Renewal Fee:      | \$23               | (\$12        | SF/\$6   | CF/\$5    | EF             | to th          | ne    | veter       | ans' |
| 3  |     |      | program trust fu  | ınd establisl      | ned un       | der KRS  | S 40.460  | )).            |                |       |             |      |
| 4  | (r) | Ken  | tucky Court of Ju | stice:             |              |          |           |                |                |       |             |      |
| 5  |     | 1.   | Initial Fee:      | \$43               | (\$37        | SF/\$6 C | CF/\$0 El | F).            |                |       |             |      |
| 6  |     | 2.   | Renewal Fee:      | \$11               | (\$0         | SF/\$6   | CF/\$5    | EF             | to th          | ne    | veter       | ans' |
| 7  |     |      | program trust fu  | ınd establisl      | ned un       | der KRS  | S 40.460  | )).            |                |       |             |      |
| 8  | (s) | Mas  | ons:              |                    |              |          |           |                |                |       |             |      |
| 9  |     | 1.   | Initial Fee:      | <u>\$41</u> [\$31] |              | (\$25 S  | SF/\$6 C  | CF/ <u>\$1</u> | <u>0</u> [\$0] | EF    | † <u>to</u> | the  |
| 10 |     |      | Masonic Home      | s of Kentuc        | <u>ky</u> ). |          |           |                |                |       |             |      |
| 11 |     | 2.   | Renewal Fee:      | <u>\$28[\$18]</u>  |              | (\$12 S  | SF/\$6 C  | CF/ <u>\$1</u> | <u>0[\$0]</u>  | EF    | † <u>to</u> | the  |
| 12 |     |      | Masonic Home      | s of Kentuc        | <u>ky</u> ). |          |           |                |                |       |             |      |
| 13 | (t) | Coll | egiate plates:    |                    |              |          |           |                |                |       |             |      |
| 14 |     | 1.   | Initial Fee:      | \$53               | (\$37        | SF/\$6   | CF/\$1    | 0 EF           | F to           | the   | gen         | eral |
| 15 |     |      | scholarship fun   | d of the u         | niversi      | ty who   | se name   | e will         | be b           | orn   | e on        | the  |
| 16 |     |      | plate).           |                    |              |          |           |                |                |       |             |      |
| 17 |     | 2.   | Renewal Fee:      | \$28               | (\$12        | SF/\$6   | CF/\$1    | 0 EF           | F to           | the   | gen         | eral |
| 18 |     |      | scholarship fun   | d of the u         | niversi      | ty who   | se name   | e will         | be b           | orn   | e on        | the  |
| 19 |     |      | plate).           |                    |              |          |           |                |                |       |             |      |
| 20 | (u) | Inde | pendent Colleges  | 3:                 |              |          |           |                |                |       |             |      |
| 21 |     | 1.   | Initial Fee:      | \$41               | (\$25        | SF/\$6 C | CF/\$10 I | EF to          | the As         | ssoc  | ciatio      | n of |
| 22 |     |      | Independent Ke    | entucky Col        | leges a      | and Uni  | versitie  | s for          | distrib        | outio | on to       | the  |
| 23 |     |      | general scholars  | ship funds o       | f the A      | ssociati | ion's me  | mber           | s).            |       |             |      |
| 24 |     | 2.   | Renewal Fee:      | \$28               | (\$12        | SF/\$6 C | CF/\$10 I | EF to          | the As         | ssoc  | ciatio      | n of |
| 25 |     |      | Independent Ke    | entucky Col        | leges a      | and Uni  | versitie  | s for          | distrib        | outio | on to       | the  |
| 26 |     |      | general scholars  | ship funds o       | f the A      | ssociati | ion's me  | mber           | s).            |       |             |      |
| 27 | (v) | Chil | d Victims:        |                    |              |          |           |                |                |       |             |      |

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| 1  |      | 1.   | Initial Fee:      | \$41          | (\$25 SF/\$6 CF/\$10 EF to the child victims'   |
|----|------|------|-------------------|---------------|---|
| 2  |      |      | trust fund estab  | lished unde   | r KRS 41.400).                                  |
| 3  |      | 2.   | Renewal Fee:      | \$23          | (\$12 SF/\$6 CF/\$5 EF to the child victims'    |
| 4  |      |      | trust fund estab  | lished unde   | r KRS 41.400).                                  |
| 5  | (w)  | Ken  | tucky Horse Cou   | ncil:         |   |
| 6  |      | 1.   | Initial Fee:      | \$41          | (\$25 SF/\$6 CF/\$10 EF to the Kentucky         |
| 7  |      |      | Horse Council)    |               |   |
| 8  |      | 2.   | Renewal Fee:      | \$23          | (\$12 SF/\$6 CF/\$5 EF to the Kentucky          |
| 9  |      |      | Horse Council)    |               |   |
| 10 | (x)  | Duc  | ks Unlimited:     |               |   |
| 11 |      | 1.   | Initial Fee:      | \$41          | (\$25 SF/\$6 CF/\$10 EF to Kentucky Ducks       |
| 12 |      |      | Unlimited).       |               |   |
| 13 |      | 2.   | Renewal Fee:      | \$28          | (\$12 SF/\$6 CF/\$10 EF to Kentucky Ducks       |
| 14 |      |      | Unlimited).       |               |   |
| 15 | (y)  | Spay | y neuter:         |               |   |
| 16 |      | 1.   | Initial Fee:      | \$28          | (\$12 SF/\$6 CF/\$10 EF to the animal control   |
| 17 |      |      | and care fund e   | stablished u  | nder KRS 258.119).                              |
| 18 |      | 2.   | Renewal Fee:      | \$23          | (\$12 SF/\$6 CF/\$5 EF to the animal control    |
| 19 |      |      | and care fund e   | stablished u  | nder KRS 258.119).                              |
| 20 | (z)  | Gold | d Star Mothers, C | old Star Fa   | thers, or Gold Star Spouses:                    |
| 21 |      | 1.   | Initial Fee:      | \$0           | (\$0 SF/\$0 CF/ \$0 EF).                        |
| 22 |      | 2.   | Renewal Fee:      | \$0           | (\$0 SF/\$0 CF/ \$0 EF).                        |
| 23 |      | 3.   | A person may r    | eceive a ma   | ximum of two (2) plates under this paragraph    |
| 24 |      |      | free of charge a  | nd may pur    | chase additional plates for fees as established |
| 25 |      |      | in subsection (2  | 2)(d) of this | section.  |
| 26 | (aa) | I Su | pport Veterans:   |               |   |
| 27 |      | 1.   | Initial Fee:      | \$28          | (\$12 SF/\$6 CF/\$10 EF to the Kentucky         |

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Department of Veterans' Affairs).

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| 2  |     |                 | 2.                | Renewal Fee                | : \$23                     | (\$12                 | SF/\$6             | CF/\$5              | EF                  | to t  | he    | Kentucky             |
|----|-----|-----------------|-------------------|----------------------------|----------------------------|-----------------------|--------------------|---------------------|---------------------|-------|-------|----------------------|
| 3  |     |                 |                   | Department of              | of Veterans'               | Affairs).             |                    |                     |                     |       |       |                      |
| 4  |     | (ab)            | Gold              | Star Siblings              | , Gold Star S              | Sons, or C            | Gold Sta           | r Daugh             | iters:              |       |       |                      |
| 5  |     |                 | 1.                | Initial Fee:               | \$28                       | (\$12                 | SF/\$6             | CF/\$10             | EF                  | to    | the   | veterans'            |
| 6  |     |                 |                   | program trus               | t fund establ              | ished und             | ler KRS            | S 40.460            | ).                  |       |       |                      |
| 7  |     |                 | 2.                | Renewal Fee                | : \$23                     | (\$12                 | SF/\$6             | CF/\$5              | EF                  | to    | the   | veterans'            |
| 8  |     |                 |                   | program trus               | t fund establ              | ished und             | ler KRS            | S 40.460            | ).                  |       |       |                      |
| 9  |     | (ac)            | <del>[Spe</del>   | <del>cial license pl</del> | <del>ates establis</del> ł | ned betwe             | een June           | <del>e 20, 20</del> | 9 <del>5, a</del> ı | nd Ju | ıne 2 | <del>27, 2019:</del> |
| 10 |     | 1.              | Initia            | al Fee: \$41               | (\$25 SF                   | <del>/\$6 CF/\$</del> | <del>10 EF).</del> |                     |                     |       |       |                      |
| 11 |     | 2.              | Rene              | ewal Fee: \$               | 41 (\$2                    | 25 SF/\$6             | CF/\$10            | <del>) EF).</del>   |                     |       |       |                      |
| 12 |     | <del>(ad)</del> | <del>-]</del> Spe | cial license pl            | lates establis             | shed unde             | er KRS             | 186.16              | 4 <del>[ or</del>   | or a  | after | June 27,             |
| 13 |     |                 | 2019              | <del>']</del> :            |                            |                       |                    |                     |                     |       |       |                      |
| 14 |     |                 | <u>1.</u>         | Initial Fee:               | \$41                       | (\$25 \;              | SF/\$6 C           | CF/\$10 I           | EF).                |       |       |                      |
| 15 |     |                 | <u>2.</u>         | Renewal Fee                | e: \$41                    | (\$25 )               | SF/\$6 C           | CF/\$10 I           | EF).                |       |       |                      |
| 16 |     |                 | <del>[1.</del>    | Initial Fee: \$            | 40 (\$2                    | 2 <del>4 SF/\$6</del> | CF/\$10            | <del>) EF).</del>   |                     |       |       |                      |
| 17 |     |                 | 2.                | Renewal Fee                | \$28                       | (\$12.5               | SF/\$6 C           | <del>F/\$10 E</del> | <del>F).]</del>     |       |       |                      |
| 18 | (3) | Any             | speci             | al license plat            | e may be co                | mbined                | with a p           | personal            | ized                | licer | ise p | olate for a          |
| 19 |     | twen            | ty-fiv            | e dollar (\$25             | ) state fee i              | n additio             | on to al           | l other             | fees                | for   | the   | particular           |
| 20 |     | speci           | ial lic           | ense plate esta            | ablished in th             | nis section           | n and ir           | KRS 1               | 86.10               | 64(3) | ). Th | ne twenty-           |
| 21 |     | five            | dolla             | (\$25) fee re              | quired under               | r this sub            | osection           | shall b             | e div               | vided | l be  | tween the            |
| 22 |     | cabin           | net an            | d the county               | clerk of the               | county v              | where th           | e applic            | cant i              | s ap  | plyii | ng for the           |
| 23 |     | licen           | se pla            | ate with the c             | abinet receiv              | ving twe              | nty doll           | ars (\$20           | )) and              | d the | cou   | unty clerk           |
| 24 |     | recei           | ving              | Five dollars (\$           | 5).                        |                       |                    |                     |                     |       |       |                      |
| 25 | (4) | Own             | ers a             | nd lessees of              | f motorcycle               | es registe            | ered un            | der KR              | S 18                | 36.05 | 50(2) | ) may be             |

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eligible to receive special license plates issued under this section or established

under the provisions of KRS 186.164 after the cabinet has received[ three hundred

1 (300) applications] and initial state fees from the sponsoring organization.

2 Applicants for a special license plate for a motorcycle shall be required to pay the

fee for a special plate as prescribed in this section or in KRS 186.164. The fee paid

for the special plate for a motorcycle shall be in lieu of the registration fee required

5 under KRS 186.050(2).

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## → Section 2. KRS 186.040 is amended to read as follows:

- (1) Upon receiving the application and fee, the county clerk shall issue to the owner a certificate of registration containing the information required by subsection (2) of this section and a registration plate. If the cabinet finds that there is a shortage of materials suitable for making plates, or that a substantial saving will result, it may require by regulation with the approval of the Governor that previously issued plates continue to be used for a designated period. Except as provided in subsection (3) of this section *and in Section 1 of this Act*, for services performed, the owner shall pay the county clerk the sum of six dollars (\$6) for each registration, or if the registration exceeds a twelve (12) month period, the clerk shall receive a fee of nine dollars (\$9).
- 17 (2) The certificate of registration shall contain the registration number, the name and post office address of the owner, and such other information as the cabinet may require.
- 20 (3) An owner who registers a vehicle under KRS 186.050 that has a declared gross 21 vehicle weight with any towed unit of forty-four thousand and one (44,001) pounds 22 or greater shall pay the county clerk thirty dollars (\$30) for each registration. The 23 clerk shall retain the thirty dollar (\$30) fee for services performed under this 24 subsection.
- 25 (4) Any person requesting a certificate of registration or renewal of registration of any 26 type of motor vehicle shall have the opportunity to donate one dollar (\$1) to the 27 child care assistance account. The one dollar (\$1) donation shall be added to the

| 1                               |     | regular fee for vehicle registration. One donation may be made per issuance or  |
|---------------------------------|-----|---|
| 2                               |     | renewal of vehicle registration. Donation to the child care assistance account shall  |
| 3                               |     | be voluntary and may be refused by the applicant at the time of the issuance or   |
| 4                               |     | renewal of any vehicle registration.  |
| 5                               | (5) | The county clerk may retain five percent (5%) of fees collected for the child care  |
| 6                               |     | assistance account under subsection (4) of this section. The remaining funds shall  |
| 7                               |     | be deposited into a trust and agency account in the State Treasury to the credit of the   |
| 8                               |     | Cabinet for Health and Family Services for the exclusive use as follows:  |
| 9                               |     | (a) Funds shall be made available to the agencies that administer child care  |
| 10                              |     | subsidy funds; and  |
| 11                              |     | (b) Funds shall be used as determined by the cabinet for working families whose   |
| 12                              |     | income exceeds the state income eligibility limits for child day care   |
| 13                              |     | assistance.   |
| 14                              | (6) | Except as provided in Section 1 of this Act [Notwithstanding any other provision of   |
| 15                              |     | law], in addition to the registration fee provided for county clerks in subsections (1)   |
| 16                              |     | and (3) of this section, an additional three dollars (\$3) per registration shall be  |
| 17                              |     | collected by the county clerk at the time of registration. This additional fee shall be   |
| 18                              |     | distributed as follows:   |
| 19                              |     | (a) One dollar (\$1) shall be placed in an agency fund to provide additional funds  |
| 20                              |     | exclusively for technological improvements or replacement of the AVIS   |
| 21                              |     | system. The operation and maintenance of AVIS shall remain as currently   |
| 22                              |     | provided for from the operational budget of the Transportation Cabinet and  |
|                                 |     | reconstruction of the state of |
| 23                              |     | shall not be reduced below the 2005-2006 funding level;   |
| <ul><li>23</li><li>24</li></ul> |     |   |
|                                 |     | shall not be reduced below the 2005-2006 funding level;   |
| 24                              |     | shall not be reduced below the 2005-2006 funding level;  (b) One dollar (\$1) shall be placed in an agency trust fund to provide funds  |

taxes. The Transportation Cabinet, in consultation with county clerks, shall

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allocate funds as necessary from this fund to be used for this exclusive purpose; and

(c) One dollar (\$1) shall be placed in a trust fund to be maintained by the Transportation Cabinet to provide an unrestricted revenue supplement, for operations of the office related to the collection and administration of road fund taxes, to county clerk offices in counties containing a population of less than twenty thousand (20,000), as determined by the decennial census, and for no other purpose. Annually, by March 1, the Transportation Cabinet shall calculate the amount collected in the previous calendar year and distribute the entire fund proportionate to each county that qualifies under this paragraph based on population. This revenue shall be considered current year revenue when paid to the clerk and shall not be identified as excess fees from the previous year.

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