

# Unofficial Document

KENTUCKY GENERAL ASSEMBLY AMENDMENT FORM  
2024 REGULAR SESSION

Amend printed copy of **SB 23**

On page 1, line 7, and continuing through page 2, line 16, delete Section 2 in its entirety and insert in lieu thereof the following:

"→SECTION 2. IT IS PROPOSED THAT A NEW SECTION BE ADDED TO THE CONSTITUTION OF KENTUCKY TO READ AS FOLLOWS:

*Notwithstanding any provisions of Sections 171, 172, and 174 of this Constitution to the contrary, for real property maintained as the permanent residence of an owner who is sixty-five years of age or older, there shall be exempt from the assessment of ad valorem taxation any increase in the valuation of the owner's residence and contiguous real property that is assessed after the later of the year the owner turns sixty-five years of age or the year the owner purchased the residence and contiguous real property. This exemption shall be in addition to the exemption provided to the property in Section 170 of this Constitution.*"; and

On page 3, lines 15 to 16, delete "Section 170 of."

Amendment No. SFA

Rep. Sen. Michael J. Nemes

Committee Amendment \_\_\_\_\_

Signed:  \_\_\_\_\_

Floor Amendment \_\_\_\_\_

LRC Drafter: \_\_\_\_\_

Adopted: \_\_\_\_\_

Date: \_\_\_\_\_

Rejected: \_\_\_\_\_

Doc. ID: XXXX

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