

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 and  
6 license fees, including license fees on franchises, that are not in conflict with other  
7 provisions of the Constitution by amending the Constitution of Kentucky to read as  
8 follows?

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

11 (1) The General Assembly shall not impose taxes for the purposes of any county,  
12 city, town, or other municipal corporation, but may, by general laws, confer on the proper  
13 authorities thereof, respectively, the power to assess and collect such taxes ***and license***  
14 ***fees, including license fees on franchises, that are not in conflict with this Constitution.***  
15 ***Any local sales tax or use tax the General Assembly authorizes a county, city, town, or***  
16 ***other municipal corporation to impose shall apply to the same base and shall be***  
17 ***administered in the same manner as any state sales tax or use tax.***

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

1 ~~railway, ferry, bridge, gas, water, heating, telephone, telegraph, electric light or electric~~  
2 ~~power company].~~

3       ➔Section 3. This amendment shall be submitted to the voters of the  
4 Commonwealth for their ratification or rejection at the time and in the manner provided  
5 for under Sections 256 and 257 of the Constitution, KRS 118.415, and under Sections 4  
6 and 5 of this Act.

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

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

- 1 machines in use in each county or precinct.