

1 AN ACT proposing to create a new section of the Constitution of Kentucky relating
2 to the exemption of state and local excise, sales, and use taxes from food and food
3 ingredients, prescription drugs, and residential utilities.

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

5 ➔Section 1. Are you in favor of creating an exemption from state or local excise,
6 sales, or use tax for food and food ingredients, prescription drugs, and residential utilities
7 by amending the Constitution of Kentucky to read as follows?

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

10 ***The General Assembly shall not impose, nor allow to be imposed by any county,***
11 ***city, town, or other municipal corporation, any excise, sales, or use tax on:***

12 ***(1) Food and food ingredients which include liquid, concentrated, solid, frozen,***
13 ***dried, or dehydrated substances sold for ingestion or chewing by humans and are***
14 ***consumed for their taste or nutritional value, but do not include alcohol, tobacco,***
15 ***candy, dietary supplements, soft drinks, and prepared food that has been mixed,***
16 ***combined, heated, or served with utensils by the retailer;***

17 ***(2) A drug purchased for the treatment of a human being for which a***
18 ***prescription is required by state or federal law; and***

19 ***(3) Residential utilities, including electricity, water, sewer services, and natural***
20 ***gas, when used by the owner in the home maintained as his or her permanent***
21 ***residence.***

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

26 ➔Section 4. Notwithstanding any provision in KRS 118.415 to the contrary, the
27 Secretary of State shall cause the entirety of the question in Section 1 of this Act and the

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

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