

HOUSE OF REPRESENTATIVES

KENTUCKY GENERAL ASSEMBLY AMENDMENT FORM
2026 REGULAR SESSION
Unofficial Document

Amend printed copy of **HB 101**

On page 1, line 19, delete "and"; and

On page 1, after line 19, insert the following:

"(b) "Nonprofit organization" means:

1. A resident nonprofit institution that has qualified for exemption from income taxation under Section 501(c)(3) of the Internal Revenue Code; or

2. Any resident, single member limited liability company that is:

a. Wholly owned and controlled by a resident or nonresident, nonprofit institution that has qualified for exemption from income taxation under Section 501(c)(3) of the Internal Revenue Code; and

b. Disregarded as an entity separate from the resident or nonresident, nonprofit institution for federal income tax purposes pursuant to 26 C.F.R. sec. 301.7701-2; and; and

On page 1, line 20, delete "(b)", and insert "(c)" in lieu thereof; and

On page 4, after line 21, insert the following:

"(7) For all nonprofit organizations, the taxes imposed by this chapter do not apply to sales made by a nonprofit organization of the services listed in KRS 139.200(2)(ak) and (al)."

Amendment No. HFA

Rep. Rep. Lindsey Burke

Committee Amendment

Signed: _____

Floor Amendment

LRD Drafter: _____

Adopted: _____

Date: _____

Rejected: _____

Doc. ID: XXXX