

# Unofficial Document

KENTUCKY GENERAL ASSEMBLY AMENDMENT FORM  
2026 REGULAR SESSION

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**

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

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Amendment No. HFA

Rep. Rep. Lindsey Burke

Committee Amendment

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

Floor Amendment

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

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

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

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

Doc. ID: XXXX

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