

1 AN ACT proposing to create a new section of the Constitution of Kentucky relating  
2 to exempting property from taxation.

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

4 ➔Section 1. Are you in favor of allowing the General Assembly to provide a  
5 property tax exemption for the permanent residence of a veteran with a service-connected  
6 disability by amending the Constitution of Kentucky to read as stated below?

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

9 ***The General Assembly may provide by law a property tax exemption for the***  
10 ***permanent residence of an owner who is a veteran of the Armed Forces of the United***  
11 ***States with a service-connected disability. If provided, the law shall specify the amount***  
12 ***of the exemption, the qualifications for claiming the exemption, and whether the***  
13 ***exemption transfers to the veteran's surviving spouse. A permanent residence shall not***  
14 ***receive more than one exemption under this section.***

15 ***An exemption created under this section shall not be combined with an***  
16 ***exemption under Section 170 of this Constitution, and is notwithstanding provisions of***  
17 ***Sections 171, 172, and 174 of this Constitution to the contrary.***

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

22 ➔Section 4. Notwithstanding any provision of KRS 118.415 to the contrary, the  
23 Secretary of State shall cause the entirety of the question in Section 1 of this Act and the  
24 entirety of the proposed amendment to the Constitution of Kentucky contained in Section  
25 2 of this Act to be published at least one time in a newspaper of general circulation  
26 published in this state, and shall also cause to be published at the same time and in the  
27 same manner the fact that the amendment will be submitted to the voters for their

1 acceptance or rejection at the next regular election at which members of the General  
2 Assembly are to be voted for. The publication required by this section and KRS 118.415  
3 shall be made no later than the first Tuesday in August preceding the election at which  
4 the amendment is to be voted on.

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