

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

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

4       ➔Section 1. Are you in favor of exempting from state and local property taxes the  
5 permanent residence and primary motor vehicle of an owner who is a 100% disabled  
6 veteran from the United States Armed Forces or an unremarried surviving spouse of a  
7 United States Armed Forces service member killed in action while performing active  
8 military duty by amending the Constitution of Kentucky to read as stated below?

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

11       *There shall be exempt from taxation real property of less than one hundred acres*  
12 *maintained solely as the primary permanent residence and personal property of a*  
13 *motor vehicle maintained solely as a primary motor vehicle of an owner who is:*

14       *(1) A veteran of the United States Armed Forces with a one hundred percent*  
15 *service-connected disability rating; or*

16       *(2) A surviving spouse of a United States Armed Forces member killed in*  
17 *action while performing active military duty, who did not remarry after the member's*  
18 *death.*

19       *To receive an exemption under this section, the owner shall file with the*  
20 *appropriate local assessor by December 31 of the taxation period, on forms provided*  
21 *therefor, a signed statement, made under penalty of perjury, indicating his or her*  
22 *eligibility for the exemption and submit the proper documentation for substantiation.*

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

27       ➔Section 4. Notwithstanding any provision of KRS 118.415 to the contrary, the

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

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

22           ➔Section 6. If the exemption created by the proposed amendment to the  
23     Constitution of Kentucky in Section 2 of this Act is ratified by the voters of the  
24     Commonwealth, it shall only apply to real and personal property assessed on or after  
25     January 1, 2028.