

**COMMONWEALTH OF KENTUCKY STATE FISCAL NOTE STATEMENT  
LEGISLATIVE RESEARCH COMMISSION  
2017 REGULAR SESSION**

**MEASURE**

2017 BR NUMBER **1293**

**HOUSE** BILL NUMBER **462**

RESOLUTION NUMBER \_\_\_\_\_

AMENDMENT NUMBER \_\_\_\_\_

**SUBJECT/TITLE** **An ACT relating to taxation.**

**SPONSOR** **Representative Hoover**

**NOTE SUMMARY**

FISCAL ANALYSIS:  IMPACT     NO IMPACT     INDETERMINABLE IMPACT

LEVEL(S) OF IMPACT:  STATE     LOCAL     FEDERAL

BUDGET UNIT(S) IMPACT: \_\_\_\_\_

FUND(S) IMPACT:  GENERAL  ROAD  FEDERAL  RESTRICTED AGENCY \_\_\_\_\_  OTHER

**FISCAL SUMMARY**

<b>FISCAL ESTIMATES</b>	<b>2016-2017</b>	<b>2017-2018</b>	<b>ANNUAL IMPACT AT FULL IMPLEMENTATION</b>
<b>REVENUES</b>			
<b>EXPENDITURES</b>			
<b>NET EFFECT</b>			

( ) indicates a decrease/negative

**MEASURE'S PURPOSE:** The purpose of this measure is to make a technical correction.

**PROVISIONS/MECHANICS:** Section 1 of this Act amends KRS 139.105 to change “done” to “donee”.

**FISCAL EXPLANATION:** There is no fiscal impact associated with HB 462, as it only makes a technical correction to the statute language.

**DATA SOURCE(S):** **LRC Staff**

**PREPARER:** **Cynthia Brown** **NOTE NUMBER:** **123** **REVIEW:** **JRS** **DATE:** **2/23/2017**

LRC 2017-BR1293-HB462