

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

**MEASURE**

2017 BR NUMBER **1115**

**SENATE BILL NUMBER 208**

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

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

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

**SPONSOR Senator McDaniel**

**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**

FISCAL ESTIMATES	2016-2017	2017-2018	ANNUAL IMPACT AT FULL IMPLEMENTATION
<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 technical changes.

**PROVISIONS/MECHANICS:** Section 1 amends KRS 139.470 to replace “Department of Revenue” with “department,” since “department” is a defined term in KRS Chapter 139.

Section 2 amends KRS 139.785 to replace “Department of Revenue” with “department,” since “department” is a defined term in KRS Chapter 139.

**FISCAL EXPLANATION:** This bill makes only technical changes to KRS Chapter 139. Therefore, there is no fiscal impact.

**DATA SOURCE(S):** LRC Appropriations and Revenue Staff

**PREPARER:** Amit M. Shanker **NOTE NUMBER:** 81 **REVIEW:** JRS **DATE:** 2/17/2017

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