

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

MEASURE

2017 BR NUMBER **1114**

SENATE BILL NUMBER 211

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
REVENUES			
EXPENDITURES			
NET EFFECT			

() indicates a decrease/negative

MEASURE'S PURPOSE: The purpose of this bill is to make a technical change related to the definitions within KRS Chapter 131.

PROVISIONS/MECHANICS: KRS 131.030 is amended to delete the words "of Revenue," leaving the word "department." "Department" is a defined term in KRS Chapter 131 and means the Department of Revenue.

FISCAL EXPLANATION: There is no impact related to this proposal.

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

PREPARER: **Jennifer Hays** **NOTE NUMBER:** **78** **REVIEW:** **JRS** **DATE:** **2/17/2017**

LRC 2017-BR1114-SB211