## Local Government Mandate Statement Kentucky Legislative Research Commission 2018 Regular Session

**Part I: Measure Information** 

Bill Request #: 1290
Bill #: HB 285
<b>Document ID #:</b> 3282
Bill Subject/Title: AN ACT relating to the transient room tax.
Sponsor: Representative K. Sinnette
Unit of Government: x City x County x Urban-County x Charter County x Consolidated Local x Government
Office(s) Impacted:
Requirement: x Mandatory Optional
Effect on  Powers & Duties:x _ Modifies Existing Adds New Eliminates Existing

## Part II: Bill Provisions and the Estimated Fiscal Impact Relating to Local Government

HB 285 limits the imposition of the state and local transient room taxes to rentals of accommodations for 30 days or less. Sections 1, 2, 4, and 5 amend sections of KRS 91 A and 153 to restrict the application of the local transient room taxes to occupancies of 30 days or less. Section 3 amends KRS 142.400 to make the same restriction with regard to the statewide transient room tax.

The fiscal impact of this bill on local governments is indeterminable. For any local transient room taxes that are imposed on accommodations beyond a 30-day stay, there will be a negative fiscal impact. The impact of the bill will vary based upon the local government tax ordinances and cannot be estimated accurately.

## Part III: Differences to Local Government Mandate Statement from Prior Versions

The Part II section above pertains to the bill as introduced and there are not any prior introduced versions of the bill to complete the Part III section.

Data Source(s): LRC Appropriations and Revenue Staff

**Preparer:** Charlotte T. Quarles **Reviewer:** KHC **Date:** 2/14/18