

**COMMONWEALTH OF KENTUCKY STATE FISCAL NOTE STATEMENT
LEGISLATIVE RESEARCH COMMISSION
2018 REGULAR SESSION**

MEASURE

2018 BR NUMBER **1823**

HOUSE BILL NUMBER **531**

RESOLUTION NUMBER _____

AMENDMENT NUMBER _____

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

SPONSOR **Representative S. Overly**

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	2017-2018	2018-2019	2019-2020	ANNUAL IMPACT AT FULL IMPLEMENTATION
REVENUES				
EXPENDITURES				
NET EFFECT				

() indicates a decrease/negative

MEASURE'S PURPOSE: This bill makes a technical change to KRS 141.018 to conform to KRS 141.010.

PROVISIONS/MECHANICS: Section 1 of this bill amends KRS 141.018 to use a term defined in KRS 141.010.

FISCAL EXPLANATION: This bill has no fiscal impact.

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

PREPARER: **Amit M. Shanker** **NOTE NUMBER:** **140** **REVIEW:** **JAB** **DATE:** **3/9/2018**

LRC 2018-BR 1823-HB 531