

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

**MEASURE**

2018 BR NUMBER **1824**

**HOUSE** BILL NUMBER **532**

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 141.023 to conform to KRS 141.010.

**PROVISIONS/MECHANICS:** Section 1 of this bill amends KRS 141.023 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:** **144** **REVIEW:** **JAB** **DATE:** **3/9/2018**

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