

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

MEASURE

2018 BR NUMBER **0841**

SENATE BILL NUMBER **59**

RESOLUTION NUMBER _____

AMENDMENT NUMBER _____

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

SPONSOR **Senator C. 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	2017-2018	2018-2019	2019-2020	ANNUAL IMPACT AT FULL IMPLEMENTATION
REVENUES				
EXPENDITURES				
NET EFFECT				

() indicates a decrease/negative

MEASURE’S PURPOSE: The purpose of this proposal is to make a technical change that ensures statutory language conforms to the preceding definition section.

PROVISIONS/MECHANICS: KRS 131.190 is amended to change “department of Revenue” to “department.”

FISCAL EXPLANATION: This proposal is a technical change, and has no impact on revenues or expenditures.

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

PREPARER: **Jennifer Hays** **NOTE NUMBER:** **18** **REVIEW:** **JAB** **DATE:** **1/9/2018**

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