

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

MEASURE

2018 BR NUMBER **0843**

SENATE BILL NUMBER **60**

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: To make a technical change that ensures statutory language conforms to the preceding definition section.

PROVISIONS/MECHANICS: KRS 131.030 is amended to change “department of Revenue” to “department”.

FISCAL EXPLANATION: This makes technical changes, and has no fiscal impact.

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

PREPARER: **Daren Tindle** **NOTE NUMBER:** **19** **REVIEW:** **JAB** **DATE:** **1/9/2018**

LRC 2018-BR0843-SB60