

estimate of \$4.2 million for transportation expense in fiscal year 2019-2020. This number was reduced to \$3.85 million because only eleven (11) months of revenue will be collected in fiscal year 2019-2020 due to a one month lag in receipts.

The local impact will be limited to those cities and counties receiving distributions from the local government economic assistance fund (LGEAF) pursuant to KRS 42.470(2) and 42.475. These are limited to counties where limestone is severed or processed. The severance tax collected on natural resources is allocated equally to the general fund and the LGEAF. The LGEAF portion is distributed among cities and counties according to the amount of tax collected in each county.

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

Part II refers to HB 173 as introduced. There are no prior versions of this bill to complete Part III.

Data Source(s): Tax Expenditure Analysis 2018-2020, LRC Staff

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