

**COMMONWEALTH OF KENTUCKY FISCAL NOTE STATEMENT  
LEGISLATIVE RESEARCH COMMISSION  
2019 REGULAR SESSION**

**MEASURE**

2019 BR NUMBER 0233

SENATE BILL NUMBER 25/GA

**TITLE** AN ACT relating to special purpose governmental entities.

**SPONSOR** Senator Ralph Alvarado

**FISCAL SUMMARY**

STATE FISCAL IMPACT:  YES  NO  UNCERTAIN

OTHER FISCAL STATEMENT(S) THAT MAY APPLY:  ACTUARIAL ANALYSIS  LOCAL MANDATE  CORRECTIONS IMPACT  HEALTH BENEFIT MANDATE

APPROPRIATION UNIT(S) IMPACTED: Department for Local Government

FUND(S) IMPACTED:  GENERAL  ROAD  FEDERAL  RESTRICTED \_\_\_\_\_

| <b>FISCAL ESTIMATES</b> | <b>2018-2019</b> | <b>2019-2020</b> | <b>ANNUAL IMPACT AT FULL IMPLEMENTATION</b> |
|-------------------------|------------------|------------------|---|
| <b>REVENUES</b>         |                  |                  |   |
| <b>EXPENDITURES</b>     |                  | Indeterminable   | Indeterminable                              |
| <b>NET EFFECT</b>       |                  | (Indeterminable) | (Indeterminable)                            |

( ) indicates a decrease/negative

**PURPOSE OF MEASURE:** The purpose of this measure is to allow the governing entity of a special purpose governmental entity (SPGE) the ability to vote to disallow a new tax or tax increase.

**FISCAL EXPLANATION:** The fiscal impact of this bill depends on the number of SPGEs that ask the Department for Local Government (DLG) for help in calculating tax rates. If very few or no SPGEs solicit help from DLG, there will be no fiscal impact. However, if there are several requests for tax calculation, then additional DLG staff would be required.

\*KRS 6.945 may apply and any fiscal impact upon cities would be addressed in a local mandate.

**DATA SOURCE(S):** Department for Local Government

**PREPARER:** Justin Perry **NOTE NUMBER:** 124 **REVIEW:** JAB **DATE:** 3/5/2019

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