

- The inclusion of an invalid signature (electronic and nonelectronic) shall not invalidate an entire page of the petition, but will result in the invalid signature not being counted.
- Electronic signatures are allowed only if they comply with the Uniform Electronic Transaction Act. Additionally, each signature, electronic and nonelectronic, shall be followed by the name and number of the designated voting precinct.
- The percentage of registered and qualified voters that must sign a recall petition is lowered from 10% to 5%.

The following changes regard property tax only:

- KRS 132.017 is amended to allow local governments and district boards of education to cancel an election on a proposed tax rate increase by amending the proposed tax rate to a rate equal to the compensating tax rate. The local government and local boards of education may also amend to the compensating rate if the proposed rate increase is voted on and fails to pass.
- KRS 160.470 is amended to subject a property tax increase in excess of the compensating rate to a recall vote. Currently, the threshold for a recall vote is more than 4% of the compensating rate.

The fiscal impact of SB 26 on a local government regarding any new taxes or rates is indeterminable.

There are too many variables and the future impact will be dependent on the tax levied and rate.

Additionally, although this measure amends the petition process to include electronic signatures that will need to be verified, it also lowers the required number of signatures from 10% to 5%. This should not have substantial impact on county clerks charged with verifying the signatures.

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

Part II refers to SB 26 as introduced. There are no prior versions of this bill to complete Part III.

Data Source(s): LRC Staff

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