

The fiscal impact of HB 100 on local governments is expected to range from minimal to significant depending on the number of taxable units within a county and the amount of fee levied. The fee levied is limited to no more than \$100 per unit. The 2016 U.S. Census defines household as very similar to how this proposal defines residential unit.

The U.S. Census Bureau defines “households” as: ...all the people who occupy a housing unit. A house, an apartment or other group of rooms, or a single room, is regarded as a housing unit when it is occupied or intended for occupancy as separate living quarters; that is, when the occupants do not live with any other persons in the structure and there is direct access from the outside or through a common hall.

In, 2016, there were 1.7 million households in Kentucky. Below is a breakdown of the 10 highest and 10 lowest number of households by county. By applying the fee to the number of units you can estimate the aggregate impact this tax might have on the residential sector of these communities.

Highest		Lowest	
County	Number of Households	County	Number of Households
Jefferson County	310,355	Robertson County	961
Fayette County	126,439	Owsley County	1,681
Kenton County	62,746	Hickman County	1,856
Warren County	45,974	Carlisle County	2,088
Boone County	45,649	Menifee County	2,521
Hardin County	40,422	Fulton County	2,611
Daviess County	39,282	Elliott County	2,624
Campbell County	35,954	Nicholas County	2,758
Madison County	32,409	Cumberland County	2,771
Bullitt County	28,533	Lee County	2,821

Data has been received to show a breakdown of residential and commercial parcels statewide by county. This provides a basis for estimating the revenue various fee amounts might bring in at the individual county level. The number of parcels is based on 2019 property tax data and include unimproved land with no structures. The estimated revenue amounts **do not** take the unimproved land parcels into consideration. The 2019 statewide parcel count is 1.9 million, an increase of 300,000 over 2016. This data is available upon request by contact Katie Carney at the Legislative Research Commission.

The sheriff offices would be compensated up to 4.25% for collecting the emergency service fee.

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

Part II, above, pertains to the bill as introduced.

Data Source(s): 2016 U.S. Census: American Community Survey 5-year Estimates (2012-2016), KRC-Department of Property Taxation

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