

**COMMONWEALTH OF KENTUCKY FISCAL NOTE STATEMENT  
LEGISLATIVE RESEARCH COMMISSION  
2020 REGULAR SESSION**

**MEASURE**

2020 BR NUMBER 1230

HOUSE BILL NUMBER 291

**TITLE** AN ACT relating to income tax.

**SPONSOR** Representative Steven Rudy

**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: \_\_\_\_\_

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

FISCAL ESTIMATES	2019-2020	2020-2021	2021-2022	ANNUAL IMPACT AT FULL IMPLEMENTATION
REVENUES				
EXPENDITURES				
NET EFFECT				

( ) indicates a decrease/negative

**PURPOSE OF MEASURE:** HB 291 makes a technical correction. The statute currently uses “he” instead of the gender neutral “he or she.”

**FISCAL EXPLANATION:** There is no fiscal impact related to this technical correction to the statute.

**DATA SOURCE(S):** LRC Staff

**PREPARER:** Katy Jenkins **NOTE NUMBER:** 86 **REVIEWER:** JAB **DATE:** 2/13/2020