

consolidated in 2003 to become known as West Kentucky Community and Technical College (WKCTC). Today, Paducah Junior College, Inc., is a 501(c)3 charitable foundation for WKCTC, but it is listed as one of three governmental bodies that receives revenue from the Paducah property tax. As such, the Paducah Junior College Board of Trustees and any employees *may* be considered part of the municipal college system. The entity's 2017 Kentucky Tax Form 990 listed \$1,001,122 in "tax support" revenue. The only employee specifically identified on the Form 990 was its Executive Director.

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

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

Data Source(s): LRC staff; <http://paducahky.gov/property-tax>; Paducah Junior College, Inc., Tax Form 990

Preparer: Robert Jenkins **Reviewer:** KHC **Date:** 2/26/20