Local Government Mandate Statement Kentucky Legislative Research Commission 2023 Regular Session

Part I: Measure Information

Bill Request #: 1218
Bill #: SB 112 GA
Document ID #: 4673
Bill Subject/Title: AN ACT relating to the confidentiality of tax information.
Sponsor: Senator Christian E. McDaniel
Unit of Government: X City X County X Urban-County Unified Local X Charter County X Consolidated Local X Government
Office(s) Impacted: Local Government Treasurer
Requirement: X Mandatory Optional
Effect on Powers & Duties: X Modifies Existing X Adds New Eliminates Existing
Part II: Bill Provisions and the Estimated Fiscal Impact Relating to Local

Government

SB 112 GA exempts present and former employees of any tax district from confidentiality when inspecting and divulging any information that is a matter of public record or is requested for audit purposes by a taxing district.

The fiscal impact of SB 112 GA on local government is indeterminable. The primary expense (administrative and supply expenses) to local governments would be collecting and providing tax information to the entity requesting it for audit purposes.

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

Part II refers to SB 112 GA. The GA version is the same as the bill introduced. No amendment or substitutes were adopted when the bill passed its chamber of origin.

Data Source(s): <u>LRC Staff</u>

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 2/24/23