

The compensatory rate also ensures this would not have any significant impact on the sheriff's fee (based on a percentage) he receives for collecting the tax due.

By the language of the bill and as allowed by Kentucky Constitution Section 256, the proposed amendment would be submitted to the voters at the next regular election at which time members of the General Assembly are chosen. This means that the proposed amendment would be considered in November 2024.

The costs of HB 111 to local governments due to adding a constitutional amendment to a ballot would be minimal, though for counties with smaller budgets the impact may be minimal to moderate.

Balloting and publishing proposed constitutional amendments is a regular duty of county clerks, paid for by the county fiscal court. There are additional programming costs associated with adding a new category (local option question or constitutional amendment) to the ballot on an already scheduled statewide election. For example, the cost to add a new category to the ballot for Lexington-Fayette Urban County Government, with over 250 precincts, has recently been estimated at between \$3,500 and \$4,500, and for Franklin County, with around 44 precincts, the cost has been estimated at between \$1,700 and \$2,500.

Ballot printing costs are also a factor in election expenses. If the proposed amendment results in additional pages needed for the ballot, that would be an additional cost to the county clerk's office. It has been estimated that the cost of one extra page for a ballot is \$0.25.

Data Source(s): LRC Staff

Preparer: Jacob Blevins (MS) **Reviewer:** KHC **Date:** 1/9/24