Local Government Mandate Statement Kentucky Legislative Research Commission 2024 Regular Session

Part I: Measure Information

Bill Request #: 2336
Bill #: HB 14
Document ID #: <u>6700</u>
Bill Title: AN ACT proposing an amendment to Section 181 of the Constitution of Kentucky relating to the General Assembly's authority over local revenue options.
Sponsor: Representative Jonathan D. Dixon
Unit of Government: City X County Unified Local X Consolidated Local X Government
Office(s) Impacted: County clerks
Requirement: X Mandatory Optional
Effect on Powers & Duties: X Modifies Existing Adds New Eliminates Existing

Part II: Bill Provisions and the Estimated Fiscal Impact Relating to Local Government

HB 14 proposes to amend Section 181 of the Constitution of Kentucky to permit the General Assembly to authorize a county, city, town, or municipal corporation to assess and collect local taxes and fees that are not otherwise in conflict with the Constitution.

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 14 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.

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: Lauren Graves (JB) Reviewer: KHC Date: 3/1/24