

HB 147 GA is expected to only affect local government entities and school districts in rare circumstances, however in those select cases the effect would be negative. A delay in a property tax levy could cause administrative and budget issues for the taxing districts.

LRC Staff reached out to Kentucky Association of Counties for feedback on the fiscal impact of HB 147 GA but have not received a response. This document will be updated when that occurs.

Data Source(s): Friemann v. Jefferson County Board of Education, 647 S.W.3d 181 (KY. 2022); LRC Staff

Preparer: Jacob Blevins **Reviewer:** KHC **Date:** 2/29/24