



# KENTUCKY PUBLIC PENSIONS AUTHORITY

David L. Eager, Executive Director

1260 Louisville Road • Frankfort, Kentucky 40601  
kyret.ky.gov • Phone: 502-696-8800 • Fax: 502-696-8822



February 8, 2024

Ms. Katie Carney  
Executive Assistant, Director's Office  
Legislative Research Commission  
Capitol Annex, Room 186  
Frankfort, KY 40601

**RE: House Bill 380 (24 RS BR 212)**  
**AA Statement Required by KRS 6.350**  
**AA Statement 1 and 2 of 5**

Dear Ms. Carney:

House Bill 380 (2024 RS BR 212) creates a new section of Subtitle 17A of Kentucky Revised Statute (KRS) Chapter 304 to require insurers and any exchange to provide a special enrollment period for pregnant individuals; specifies requirements for the coverage; requires group plan insurers to provide notice of special enrollment rights; amends KRS 18A.225 and 164.2871 to require the state employee health plan and self-insured state postsecondary education institution group health plans to comply with the special enrollment requirements; creates a new section of KRS Chapter 205 to require Medicaid to cover lactation support services and breastfeeding supplies; amends KRS 199.894 to define terms related to the Child Care Assistance Program; creates a new section of KRS Chapter 199.892 to 199.896 to establish the Child Care Assistance Program; amends KRS 139.010 and 139.480 to exempt certain postnatal supplies from the sales and use tax; amend KRS 141.067 to make the existing child and dependent care tax credit refundable for tax years 2025 to 2028; creates new sections of KRS Chapter 141 to establish a refundable adoption services tax credit for tax years 2025 to 2028 and establish a nonrefundable qualified contribution tax credit for tax years 2025 to 2028; amends KRS 141.019 and 141.039 to disallow the charitable contribution deduction if the qualified contribution tax credit is take for the same contribution; amends KRS 141.0205 for ordering of tax credits; amends KRS 131.190 to allow the Department of Revenue to report on newly created tax credits; and appropriates to the Cabinet for Health and Family Services in the 2024-2026 biennium: \$200,000 for expansion of the Women, Infants, and Children Farmers Market Nutrition Assistance Program to include Jefferson County. The bill is effective, in part, January 1, 2025, and August 1, 2024.

Kentucky Public Pensions Authority (KPPA) staff members have examined House Bill 380 (2024 RS BR 212). We have determined that the bill will not increase or decrease benefits, nor will it increase or decrease the participation in benefits, in any of the retirement systems administered by the Kentucky Public Pensions Authority. House Bill 380 (2024 RS BR 212) will not change the actuarial accrued liability of any of the systems administered by KPPA.

In accordance with KRS 6.350 (2)(c), Kentucky Public Pensions Authority certifies the following:

1. The estimated number of individuals potentially affected as of June 30, 2023, are 421,609 active, inactive, and retired members in the plans administered by KPPA;
2. There is no estimated change in benefit payments;

3. There may be an increase in employer costs if health plans are mandated to include a special enrollment period for pregnant individuals, along with certain coverage stipulations, and it causes an increase to insurance premiums for the plans offered through KPPA; and
4. There is no estimated change in administrative expenses.

We have not requested any further actuarial analysis of House Bill 380 (2024 RS BR 212) by the KPPA's independent actuary.

Please let me know if you have any questions regarding our analysis of House Bill 380 (2024 RS BR 212).

Sincerely,

A handwritten signature in black ink that reads "David Eager". The signature is written in a cursive, flowing style.

David L. Eager, Executive Director  
Kentucky Public Pensions Authority

February 13, 2024

Ms. Katie Carney  
Director's Office  
Legislative Research Commission  
Capitol Annex, Room 104  
Frankfort, KY 40601

**RE: HB 380 (BR 212) - AN ACT relating to supports for pregnant women and children and making an appropriation therefor.  
AA Statement 3 and 4 of 5**

Dear Ms. Carney:

**HB 380 (BR 212)** creates a new section of KRS Chapter 304 to require insurers and any exchange to provide a special enrollment period for pregnant individuals and specify requirements for coverage and require group plan insurers to provide notice of special enrollment rights. The bill amends KRS 18A.225 and 164.2871 to require the state employee health plan and self-insured state postsecondary education institution group health plans to comply with the special enrollment requirements and creates a new section of KRS Chapter 205 to require Medicaid to cover lactation support services and breastfeeding supplies. Amends KRS 199.894 to define terms related to the Child Care Assistance Program, create a new section of KRS Chapter 199.892 to 199.896 to establish the Child Care Assistance Program and amend KRS 139.010 and 139.480 to exempt certain postnatal supplies from the sales and use tax. Amend KRS 141.067 to make the existing child and dependent care tax credit refundable for tax years 2025 to 2028 and creates new sections of KRS Chapter 141 to establish a refundable adoption services tax credit for tax years 2025 to 2028, and establish a nonrefundable qualified contribution tax credit for tax years 2025 to 2028. In addition, amend KRS 141.019 and 141.039 to disallow the charitable contribution deduction if the qualified contribution tax credit is take for the same contribution; amend KRS 141.0205 for ordering of tax credits; amend KRS 131.190 to allow the Department of Revenue to report on newly created tax credits; appropriate to the Cabinet for Health and Family Services in the 2024-2026 biennium: \$200,000 for expansion of the Women, Infants, and Children Farmers Market Nutrition Assistance Program to include Jefferson County.

Staff of the Judicial Form Retirement System (JFRS) has reviewed **HB 380 (BR 212)** and determined it would not materially increase or decrease benefits, or increase or decrease participation in benefits, or change the current actuarial liability of either plan administered by JFRS. The requirements outlined in the legislation could cause an increase to insurance premiums for the plans provided through JFRS, but that is not easily measurable at this time.

In compliance with KRS 6.350(2)(c), the Judicial Form Retirement Systems (the agency in charge with the administration of JRP and LRP) certifies the following:

1. The estimated number of participants potentially affected, as of June 30, 2023, are 1,018 individuals participating in JRP or LRP.
2. There is no estimated change in benefits.

3. There is no estimated change to current employer costs; however, if the requirement of health plans to provide additional coverage resulted in increased insurance premiums, there could be an increase in employer cost.

4. There is no estimated change to administrative expenses.

We have not requested any further actuarial analysis of **HB 380 (BR 212)** by the Systems' independent actuary. Please let me know if you have any questions regarding this analysis.

Sincerely,

A handwritten signature in black ink, appearing to read "Bo Cracraft". The signature is fluid and cursive, with the first letters of each word being capitalized and prominent.

Bo Cracraft,  
Executive Director