Local Government Mandate Statement
Kentucky Legislative Research Commission
2024 Regular Session

Part I: Measure Information

Bill Request #: 807

Bill #: HB 425

Document ID #: 2872

Bill Title: AN ACT relating to children's early learning services taxing districts.

Sponsor: Representative Josie Raymond

Unit of Government: **X** City **X** County **X** Urban-County Unified Local Government **X** Charter County **X** Consolidated Local

Office(s) Impacted: Sheriff

Requirement: **X** Mandatory ____ Optional

Effect on Powers & Duties: ____ Modifies Existing **X** Adds New ____ Eliminates Existing

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

HB 425 proposes to allow cities and counties to create a children's early learning services taxing district for the purpose of financing and administering early learning services to children. If created, the district would impose a special ad valorem tax for the maintenance and operation of the district. The tax may be imposed at a rate that does not exceed 10¢ per each $100 of the assessed valuation of all property in the district. If the district consists of more than just a single city, then the sheriff will collect the special ad valorem tax and be entitled to a fee of four percent of the tax collected.

There is no way to predict if cities or counties will choose to create a children's early learning district. Therefore, the fiscal impact of HB 425 is indeterminable.

Data Source(s): LRC Staff

Preparer: Cynthia Brown **Reviewer:** KHC **Date:** 3/26/24