

**Local Government Mandate Statement
Kentucky Legislative Research Commission
2024 Regular Session**

Part I: Measure Information

Bill Request #: 378

Bill #: HB 59

Document ID #: 526

Bill Title: AN ACT proposing an amendment to Section 170 of the Constitution of Kentucky relating to taxation.

Sponsor: Representative Candy Massaroni

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

Office(s) Impacted: County clerks

Requirement: Mandatory Optional

Effect on Powers & Duties: Modifies Existing Adds New Eliminates Existing

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

HB 59 proposes to amend Section 170 of the Constitution of Kentucky. The General Assembly may exempt a portion or all of any class of property from taxation through reduction or elimination of the tax rate for the class of property or value of the property assessed.

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 fiscal impact requiring local governments to add a constitutional amendment to the 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:** 2/7/24