Local Government Mandate Statement
Kentucky Legislative Research Commission
Session

Part I: Measure Information

Bill Request #:	1005	**Bill #:**	HB 60
Document ID #:	1711	**Sponsor:**	Rep. Savannah Maddox
Bill Title:	AN ACT relating to an ad valorem tax exemption for motor vehicles.		

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

Office(s) Impacted: County Clerks

Requirement: ☒ Mandatory ☐ Optional

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

Other Fiscal Statement(s) that may exist: ☐ Actuarial Analysis ☐ Corrections Impact ☐ Health Benefit Mandate ☐ State Employee Health Plan

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

HB 60 amends KRS 132.4851 to exempt motor vehicles assessed under KRS 132.485 from state property taxes. HB 60 does not prohibit ad valorem taxes imposed by a county, city, school, or other taxing district in which it has a taxable situs.

HB 60 is expected to have a significant impact on County Clerk revenue.

KRS 134.805 provides the county clerks with a 4% commission on state taxes collected. The commission for 2025 is estimated to be $7,898,943.57. If HB 60 is enacted, the county clerks will no longer receive this commission annually.

Data Source(s): County Clerk's Association, LRC Staff

Preparer: BW **Reviewer:** AS (MDA) **Date:** 1/28/25