

Each local government would also be required to, in the first advertisement in a newspaper or alternative qualifying publication it makes pursuant to KRS 424.145 in 2026, to notify the public that they can access information regarding the local governments tax rates and finances on the Kentucky Department of Revenue’s website.

For a special purpose governmental entity, a link to the online reporting portal maintained by the Department for Local Government would be required to be provided to the Department of Revenue.

For a school district, a link to the page maintained by the Kentucky Department of Education on its website that contains fund balance and revenue and expenditure information for school districts would have to be provided to the Department of Revenue.

The fiscal impact of SB 218 GA is on local governments is expected to be minimally negative. There would be no cost associated with local governments providing the specified information to the Department of Revenue, however there may be small costs associated with the one-time requirement of notice publication in a newspaper or alternative qualifying publication. The language of this bill specifies that notice is to be included in the first advertisement that the local government would have made anyways in 2026. This requirement would not be as costly as buying a new standalone advertisement, but would be associated with the cost of purchasing slightly more space to include the notice.

KRS 424.160 states the publisher is entitled to receive payment at a rate per column inch. There is a significant variance in advertising cost between Kentucky’s largest circulating papers and the smaller markets. Below is a 2020 survey of rates for a column inch of black and white advertising space in various markets:

Louisville	Courier-Journal	\$318.00
Lexington	Herald-Leader	\$151.00
Owensboro	Messenger-Inquirer	\$30.00
Bowling Green	Daily News	\$19.00
Elizabethtown	News-Enterprise	\$14.00
Somerset	Commonwealth-Journal	\$13.00
Glasgow	Daily Times	\$11.00
Frankfort	State Journal	\$11.00
Hopkinsville	New Era	\$10.00
Murray	Ledger & Times	\$10.00
Georgetown	News-Graphic	\$9.00

Morehead	Morehead News	\$6.00
Scottsville	Citizen-Times	\$5.00

The fiscal impact of SB 218 on special purpose government entities and school districts is expected to be neutral. There would be no new costs associated with providing website links to the Kentucky Department of Education.

Kentucky Association of Counties and Kentucky League of Cities were contacted for feedback. This document will be updated when staff receive a response.

Data Source(s): LRC Staff

Preparer: JB **Reviewer:** BW (MDA) **Date:** 3/19/25