

**Local Government Mandate Statement
Kentucky Legislative Research Commission
2026 Regular Session**

Part I: Measure Information

Bill Request #:	235	Bill #:	HB 155
Document ID #:	191	Sponsor:	Rep. Adrielle Camuel
Bill Title:	AN ACT proposing to create a new section of the Constitution of Kentucky relating to the exemption of state and local excise, sales, and use taxes from food, food ingredients, prescription drugs, and residential and on-farm utilities.		

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

If ratified by voters, HB 155 would create a new section of the Constitution of Kentucky creating an exemption from state and local excise, sales, and use taxes for food, food ingredients, prescription drugs, residential utilities and on-farm utilities. HB 155 would define food and food ingredients to include liquid, concentrated, solid, frozen, dried, or dehydrated substances sold for ingestion or chewing by humans which are consumed for their taste or nutritional value, but would not include alcohol, tobacco, candy, dietary supplements, soft drinks, and prepared food that has been mixed, combined, heated, or served with utensils by the retailer. HB 155 would also define residential utilities to include electricity, water, sewer services, and natural gas, when used by the owner in the home maintained as his or her permanent residence. The bill would define on-farm utilities to include electricity, water, sewer services, and natural gas, when used for the purpose of farming by a farmer who is regularly engaged in the occupation of tilling and cultivating the soil for production of crops, the raising and feeding livestock or poultry of

a kind the products of which ordinarily constitute food for human consumption, producing milk for sale, or raising ratite birds, llamas, alpacas, buffalos, cervids, or aquatic organisms as an agricultural pursuit.

The costs of HB 155 to local governments due to adding a constitutional amendment to a ballot would be minimal.

Section 256 of the Kentucky Constitution specifies that constitutional amendments are only added to the ballot for the general election in even-numbered years (“next general election for members of the House of Representatives”). Therefore, the constitutional amendment would be submitted to the voters in November, 2026.

Balloting and publishing proposed constitutional amendments is a regular duty of county clerks, paid for by the county fiscal court. According to information received in early 2020 from Harp Enterprises, a vendor which provides electronic voting machines to almost 100 Kentucky counties, 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. For example, the cost to add a new category to the ballot for Lexington-Fayette Urban County Government, with 286 precincts, has recently been estimated at between \$3,500 and \$4,500, and for Franklin County, with 44 precincts, the cost has been estimated at between \$1,700 and \$2,500.

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.

Data Source(s): LRC Staff; Harp Enterprises

Preparer: JB **Reviewer:** BW (MDA) **Date:** 12/16/25