

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

**Part I: Measure Information**

|                        |  |                 |                |
|------------------------|--|-----------------|----------------|
| <b>Bill Request #:</b> | 2117   | <b>Bill #:</b>  | HB 613         |
| <b>Document ID #:</b>  | 5238   | <b>Sponsor:</b> | Rep. Mark Hart |
| <b>Bill Title:</b>     | AN ACT relating to revenues for the provision of emergency services. |                 |                |

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

Office(s) Impacted:    Sheriffs; County Fiscal Courts; 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**

Section 1 of HB 613 would amend KRS 75.040 to authorize exceptions, as established in Section 2, to the maximum property tax rates of ten cents per one hundred dollars of assessed value for basic fire protection services and twenty cents per one hundred dollars of assessed value for districts that operate an emergency ambulance service.

Section 2 of HB 613 would create a new section within KRS Chapter 75 allowing the board of trustees of a fire protection district or a volunteer fire department district to levy a property tax rate above the statutory maximum, provided the district holds a public hearing and gives proper public notice. Failure to conduct a public hearing would prevent the new tax rate from taking effect, and the prior calendar year’s rate would continue to be levied. Notice would be required to be posted on the district’s website; if the district does not maintain a website, notice must be posted on the website of the local government in which the district is located.

Section 2 of HB 613 would limit any increase to no more than two cents per one hundred dollars of assessed value over the prior year’s rate. Before a tax increase could go into

effect, it would subject to voter recall of the proposal through a petition and election process administered by the county clerk.

If the recall process delayed final adoption of a tax rate beyond September 15, the section would require initial tax bills to be issued using established rates and a second billing to occur once the final rate is set. Any extended collection period and all costs associated with a second billing would be paid by the fire protection or volunteer fire department district.

Section 3 of HB 613 would amend KRS 75A.050 to allow exceptions, as established in Section 4, to the maximum property tax rate that may be levied by a consolidated emergency services district. Under current law, KRS 75A.050 authorizes a maximum property tax rate of ten cents per one hundred dollars of assessed valuation for county tax purposes to fund fire or rescue services, and twenty cents per one hundred dollars of assessed valuation to fund fire services, emergency medical services, rescue services, or contracted fire protection as provided in KRS 75.050.

Section 4 of HB 613 would allow the board of trustees of a consolidated emergency services district to levy a property tax rate above the statutory maximum if the board complies with specified notice and public hearing requirements. As in Section 2, failure to hold a public hearing would prevent the new rate from taking effect, and the previous calendar year's rate would be levied. Notice would be required to be posted on the district's website, or on the local government's website if the district does not maintain one.

Section 4 of HB 613 would limit any increase to no more than two cents per one hundred dollars of assessed value over the prior year's rate. Before a tax increase could go into effect, it would subject to voter recall of the proposal through a petition and election process administered by the county clerk.

If the recall process delayed final adoption of a tax rate beyond September 15, the section would require initial tax bills to be issued using established rates and a second billing to occur once the final rate is set. Any extended collection period and all costs associated with a second billing would be paid by the fire protection or volunteer fire department district.

Section 5 would amend KRS 75.015 to conform.

**The fiscal impact of HB 613 is indeterminable.**

Under existing provisions of KRS 75.040, sheriffs are responsible for collecting fire protection district taxes and receive a 1% fee from these taxes. Similarly, under KRS 75A.050, sheriffs collect taxes for consolidated emergency services districts. The fiscal court determines the exact percentage of the fee a sheriff may collect through an ordinance, but it may not exceed 4.25%. HB 613 would not alter these provisions. If any of these districts increase taxes, the amount received by sheriffs would also increase. The

impact of tax increases for consolidated emergency services districts would likely be greater than that of fire protection district tax increases. Additionally, if a district does not have a website, local governments would be required to advertise tax notifications on their websites, which would likely result in a negligible cost.

Balloting 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 a proposed tax recall results in additional pages needed for the ballot, that would be an additional cost to the county clerk's office.

Any fiscal impact would vary across jurisdictions and would depend on whether districts propose tax increases and whether such increases are subject to voter recall. It is not possible to determine how many districts, if any, would pursue an increase or whether recall elections would occur.

**Data Source(s):** Harp Enterprises; LRC staff

**Preparer:** AS **Reviewer:** JB (MDA) **Date:** 2/19/26