

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

Part I: Measure Information

Bill Request #:	1773	Bill #:	SB 108
Document ID #:	3359	Sponsor:	Sen. Stephen West
Bill Title:	AN ACT relating to conditions of employment.		

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

Office(s) Impacted: Any local government that has an office or offices that requires employee immunization as a condition of employment.

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

SB 108 requires employers that mandate employee immunization to allow exceptions based on religious belief or medical contraindication. The bill also amends KRS 344.040 to make it an unlawful practice for employers to require immunizations as a condition of employment from employees who hold sincere religious beliefs against immunization or for whom immunization would be harmful to his or her health.

The fiscal impact of SB 108 is indeterminate, but expected to be minimal.

The local government may incur some administrative and legal costs associated with documenting, reviewing, amending ordinances, and creating any forms that may be necessary. According to Kentucky League of Cities, most cities, especially the smaller ones, retain their city attorney on contract and pay on an hourly basis. Time spent drafting an ordinance is influenced by its complexity and the amount of research that is necessary. In FY 2026, the average hourly rate for an attorney is \$125.

Data Source(s): LRC Staff

Preparer: BW **Reviewer:** MS (MDA) **Date:** 1/22/26