

**COMMONWEALTH OF KENTUCKY FISCAL NOTE STATEMENT
LEGISLATIVE RESEARCH COMMISSION
2026 REGULAR SESSION**

MEASURE

2026 BR NUMBER 25

SENATE BILL NUMBER 59 SCS 1

TITLE AN ACT relating to prohibited uses of tax dollars and resources.

SPONSOR Senator Steve Rawlings

FISCAL SUMMARY

STATE FISCAL IMPACT: YES NO UNCERTAIN

OTHER FISCAL STATEMENT(S) THAT MAY APPLY: ACTUARIAL ANALYSIS
 LOCAL MANDATE CORRECTIONS IMPACT HEALTH BENEFIT MANDATE STATE
EMPLOYEE HEALTH PLAN IMPACT

APPROPRIATION UNIT(S) IMPACTED: _____

FUND(S) IMPACTED: GENERAL ROAD FEDERAL RESTRICTED _____

FISCAL ESTIMATES	2025-2026	2026-2027	2027-2028	ANNUAL IMPACT AT FULL IMPLEMENTATION
REVENUES				
EXPENDITURES				
NET EFFECT				

() indicates a decrease/negative

PURPOSE OF MEASURE: This measure establishes penalties for using resources, including local, state, and federal tax dollars, to advocate for or against ballot initiatives.

FISCAL EXPLANATION: This legislation will not have a fiscal impact on the state. All penalties established in the measure are fines an individual must pay, or, for repeated offenses, a Class A misdemeanor punishable by up to one year in a county jail at the county's expense. It is impossible to project the number of future offenses under these new provisions.

DATA SOURCE(S): LRC Staff

PREPARER: Zach Ireland **NOTE NUMBER:** 83 **REVIEW:** JMR **DATE:** 2/27/2026