

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

Part I: Measure Information

Bill Request #:	25	Bill #:	SB 59/SCS 1
Document ID #:	6613	Sponsor:	Senator Steve Rawlings
Bill Title:	AN ACT relating to prohibited uses of tax dollars and resources.		

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

Office(s) Impacted: Department of Corrections

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 amends KRS 65.013 to define key terms such as “local,” “resources,” and “school district,” and establishes that local, state, and federal tax dollars and resources cannot be used to advocate for or against any public question, including recall questions that appear on a ballot, and any recall questions or recall petition proceedings. It specifies that resources include money, physical assets, digital platforms, and employee time. Violators of this provision are fined \$500 for the first offense, \$1,000 for the second offense and guilty of a Class A misdemeanor and fined \$1,000 with each subsequent offense.

Section 2 amends KRS 48.025 and reinforces the same prohibition on using tax dollars and resources for advocacy related to ballot questions, applying the definitions established in Section 1. This section ensures that the restriction is tied to budget and appropriation processes, preventing public funds or resources from being used for political advocacy in any form.

The fiscal impact of SB 59/SCS 1 is likely minimal but negative. While the number of convictions under this bill is unknown, there will be costs associated with the investigation of violations and incarceration of perpetrators.

A person convicted of a Class A misdemeanor may be incarcerated for up to twelve months. Misdemeanants are housed in one of Kentucky's 74 full-service jails or three life safety jails. While the expense of housing inmates varies by jail, this estimated impact will be based on an average cost to incarcerate of \$47.43 per day. While the majority of misdemeanor defendants are granted bail, those who do not will also cost local jails an average cost to incarcerate of \$47.43 per day.

Data Source(s): Department of Corrections, LRC Staff

Preparer: HT **Reviewer:** TJ (MDA) **Date:** 2/23/26