

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

MEASURE

2026 BR NUMBER 1477

SENATE BILL NUMBER 69

TITLE AN ACT relating to the autism spectrum disorder trust fund and declaring an emergency.

SPONSOR Senator Julie Raque Adams

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 Autism Spectrum Disorder Trust Fund

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

() indicates a decrease/negative

PURPOSE OF MEASURE: Senate Bill 69 establishes the autism spectrum disorder trust fund in the State Treasury. This bill creates the option for individual taxpayers to contribute all or a portion of their individual income tax refund to this fund. The fund will be administered within the Cabinet for Health and Family Services and consist of tax refund contributions, as well as any other proceeds from grants, contributions, appropriations, or other moneys made available for the fund. The Advisory Council on Autism Spectrum Disorders will administer and distribute moneys from the fund and develop a written plan for the use of these funds.

FISCAL EXPLANATION: There is no fiscal impact to the General Fund as a result of Senate Bill 69. If a taxpayer elects to contribute all or a portion of their refund to the autism spectrum disorder trust, this is simply a reduction in the amount of their refund and no other reduction to the General Fund. There will be a positive fiscal impact to the restricted fund into which the money is deposited. However, the number of taxpayers who may contribute to the fund and the total amount of potential contributions is unknown.

DATA SOURCE(S): LRC Staff

PREPARER: Sarah Watts NOTE NUMBER: 57 REVIEW: JMR DATE: 2/10/2026