

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

**MEASURE**

2026 BR NUMBER 1569

SENATE BILL NUMBER 76

**TITLE** AN ACT relating to local occupational license fees and taxes.

**SPONSOR** Senator Amanda Mays Bledsoe

**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 \_\_\_\_\_

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

( ) indicates a decrease/negative

**PURPOSE OF MEASURE:** This bill increases the population prerequisite from 300,000 to 500,000 citizens for a county in relation to providing fiscal courts and local boards of education, located within a county that meets the population threshold, the authority to impose occupational license taxes.

**FISCAL EXPLANATION:** Occupational license taxes are only imposed by local taxing districts. A fiscal impact is not expected for the General Fund.

**DATA SOURCE(S):** LRC Staff

**PREPARER:** Kevin Miller **NOTE NUMBER:** 42 **REVIEW:** JMR **DATE:** 1/20/2026