

**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 _____

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 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