

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

MEASURE

2026 BR NUMBER 1569

SENATE BILL NUMBER 76 SCS1

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: SB 76 SCS 1 increases the county population prerequisite from 300,000 to 500,000 inhabitants in relation to a local board of education's authority to increase its occupational license tax rate above one-half of one percent (0.5%).

FISCAL EXPLANATION: The bill only pertains to school taxes. A fiscal impact is not expected for the General Fund.

DATA SOURCE(S): LRC Staff

PREPARER: Cynthia Brown **NOTE NUMBER:** 48 **REVIEW:** _____ **DATE:** 1/22/2026