Local Government Mandate Statement
Kentucky Legislative Research Commission
2026 Regular Session

Part I: Measure Information

Bill Request #:	459	**Bill #:**	SB 91
Document ID #:	1541	**Sponsor:**	Senator Steve Rawlings
Bill Title:	AN ACT relating to standardizing real property tax bills.		

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

Office(s) Impacted: County Clerks

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

SB 91 would create a new section of KRS Chapter 134 to require a standardized form for real property taxes. The form would incorporate blank spaces for inputting taxpayer, property, tax rate, assessment, payment, and delinquency information. The form would include the department's website, and would be made available to all taxing districts within the state. SB 91 would allow the form to have a detachable pay stub for submitting payment of the tax.

The fiscal impact of SB 91 on affected counties is indeterminate but would likely be moderate and negative.

Under KRS 133.220, county clerks are responsible for preparing property tax bills. Transitioning to a standardized form may require clerks to modify existing software systems or change vendors. In addition, staff may need training to effectively implement and use the new forms.

Data Source(s): LRC Staff

Preparer: AS **Reviewer:** HT (MDA) **Date:** 12/16/25