

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

**MEASURE**

2026 BR NUMBER 996

SENATE BILL NUMBER 92

**TITLE** AN ACT relating to Medicaid coverage for palliative care.

**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: Department for Medicaid Services

FUND(S) IMPACTED:  GENERAL  ROAD  FEDERAL  RESTRICTED \_\_\_\_\_

FISCAL ESTIMATES	2025-2026	2026-2027	2027-2028	ANNUAL IMPACT AT FULL IMPLEMENTATION
REVENUES				
EXPENDITURES		\$21,600,000 (GF) \$50,400,000 (FF)	\$33,600,000 (GF) \$110,800,000 (FF)	\$33,600,000 (GF) \$110,800,000 (FF)
NET EFFECT		(\$21,600,000) (GF) (\$50,400,000) (FF)	(\$33,600,000) (GF) (\$110,800,000) (FF)	(\$33,600,000) (GF) (\$110,800,000) (FF)

( ) indicates a decrease/negative

**PURPOSE OF MEASURE:** The proposed legislation requires Medicaid coverage for palliative care in the last two years of life; establishes the eligibility criteria and service requirements for Medicaid coverage of palliative care; and makes provisions regarding the issuance of administrative regulations and seeking federal and legislative approval for Medicaid coverage of palliative care services.

**FISCAL EXPLANATION:** The Cabinet for Health and Family Services estimates that the Department for Medicaid Services would incur increased costs related to the expansion of coverage of palliative care from six months to two years. First year costs are estimated at \$72.0 million, including \$21.6 million in General Fund and \$50.4 million in Federal Funds. Ongoing costs are estimated at \$144.4 million annually, including \$33.6 million in General Fund and \$110.8 million in Federal Funds.

**DATA SOURCE(S): CHFS/DMS**

**PREPARER: Miriam Fordham NOTE NUMBER: 26 REVIEW: JMR DATE: 2/17/2026**