



March 23, 2020

Limited Workdays with a Budget Focus

With the health and well-being of the members and staff of the KY General Assembly in mind, lawmakers have decided to make a substantial change in the legislative calendar. Work was halted last Thursday, and the decision was made to adjourn until March 26. Under this plan, lawmakers would meet again on April 1 with the goal of passing the budget. They would recess once again and then return later in April to take up any vetoes by the governor.

Leaders from both the Senate and House of Representatives are meeting today to begin work on finding a compromise on the state's next two-year budget. Leaders from both parties must be included in the discussions.

Kentucky REALTORS® staff and consultants will be keeping a close eye on budget discussions and will keep you informed on what transpires over the next couple of weeks.

Helpful Links

[2020 Regular Session Calendar](#)

[2020 Daily Legislative Calendar](#)

[Who's My Legislator?](#)

[House and Senate Bill Status Information](#)

Please be sure to look for KYR's Legislative Update sent weekly during this legislative session for the latest updates and information in Frankfort and how it affects your business.

KYR and the Quick Response Team will keep you up to date on issues during the 2020 Legislative Session. Please contact Richard Wilson, KYR Government Affairs Director, at rwilson@kyrealtors.com if you have questions or comments regarding KYR's legislative activity.

KENTUCKY REALTORS LEGISLATIVE TRACKER

Supported – 12

Opposed - 4

Monitored - 34

HB16 **ASSISTANCE DOGS** (KING, K) AN ACT relating to assistance dogs.

Amend KRS 258.500 to prohibit the misrepresentation of assistance dogs; allow peace officers to investigate; amend KRS 258.991 to conform and to remove outdated references.

Current Status: 3/6/2020 - posting withdrawn

State Bill Page: <https://apps.legislature.ky.gov/record/20RS/HB16.html>

KYR Position: SUPPORT

HB36 **VETERAN SERVICE ORGANIZATIONS** (KOCH, M) AN ACT relating to property taxes for veteran service organizations.

Create a new section in KRS Chapter 132 to exempt veteran service organizations from ad valorem taxation if over fifty percent of the organization's annual net income is expended on behalf of veterans and other charitable causes; amend KRS 132.010 to define veteran service organization; apply to property assessed on or after January 1, 2021.

Current Status: 3/11/2020 - (H) posted in committee House Appropriations & Revenue (H)

State Bill Page: <https://apps.legislature.ky.gov/record/20RS/HB36.html>

KYR Position: MONITOR

HB56 **TAX ON SERVICES** (BRENDA, R) AN ACT relating to the taxation of certain services.

Amend KRS 139.200 to exclude mowing, fence cleaning, and other pasture maintenance services performed on agricultural or horticultural land for a farmer or retired farmer from landscaping services; EFFECTIVE August 1, 2020.

Current Status: 1/7/2020 - (H) Referred to Committee House Appropriations & Revenue (H)

State Bill Page: <https://apps.legislature.ky.gov/record/20RS/HB56.html>

KYR Position: MONITOR

HB98 **ATTORNEY'S FEES** (MASSEY, C) AN ACT relating to causes of actions for building code violations.

Amend KRS 198B.130 to allow a court award under KRS Chapter 198B or the Uniform Building Code to include attorney's fees if a certificate of occupancy has not been issued.

Current Status: 3/19/2020 - delivered to Governor

State Bill Page: <https://apps.legislature.ky.gov/record/20RS/HB98.html>

KYR Position: SUPPORT

HB100 EMERGENCY MEDICAL SERVICE FEES (ROTHENBURGER, R) AN ACT relating to emergency medical service fees and declaring an emergency.

Create a new section of KRS Chapter 67 to allow a fiscal court to levy a fee on certain units for the provision of emergency medical services; define units subject to fee; require fee to be placed on tax bill; allow collection by sheriff in the same manner as for property taxes; allow sheriff to receive up to 4.25% fee for collection; define "residential," "commercial," "charitable," and "educational" units; allow levy on occupied or unoccupied units or both, occupation determined at time of initial levy and July 1 thereafter; require fee increases to be imposed by ordinance; require fees collected to be placed in separate fund, used only for provision of emergency medical services; specify that fees are not to be in lieu of any taxes or fees established for the provision of emergency medical services; EMERGENCY.

Current Status: 1/15/2020 - (H) posted in committee House Local Government (H)

State Bill Page: <https://apps.legislature.ky.gov/record/20RS/HB100.html>

KYR Position: MONITOR

HB155 PROPERTY AND TRUSTS (MASSEY, C) AN ACT relating to property and trusts.

Create new sections of KRS Chapter 386 to establish the Kentucky Community Property Trust Act; set requirements for creation of community property trusts by spouses; amend KRS 141.019, relating to individual income tax, to provide that adjusted gross income does not include a change in the cost basis of the surviving spouse's share of property owned by a Kentucky community property trust occurring for federal income tax purposes; amend KRS 386.175 to provide that a second trust may be created from an original trust whose terms have been modified; create a new section of KRS Chapter 396 to provide that creditor claims are barred if not presented within 6 months after the appointment of a personal representative or if not presented within 60 days of a personal representative giving actual notice to the creditor; amend KRS 396.011 to require creditor claims to be brought within the earlier of 8 months after the decedent's death or the established time periods.

Current Status: 3/17/2020 - **SIGNED BY GOVERNOR**

State Bill Page: <https://apps.legislature.ky.gov/record/20RS/HB155.html>

KYR Position: MONITOR

HB193 SALES AND USE TAX EXEMPTIONS (TIPTON, J) AN ACT relating to sales and use tax exemptions.

Amend KRS 139.480 to exempt from sales and use tax tangible personal property purchased by a person for incorporation into a structure or improvement to real property under a contract with the federal, state, or local government, or a resident, nonprofit educational, charitable, or religious institution; apply to sales made after October 1, 2020, but before October 1, 2024; require the Department of Revenue to report the claimed exemptions to the Interim Joint Committee on Appropriations and Revenue; amend KRS 131.190 to give the Department authority to provide the report to LRC.

Current Status: 1/9/2020 - (H) Referred to Committee House Appropriations & Revenue (H)

State Bill Page: <https://apps.legislature.ky.gov/record/20RS/HB193.html>

KYR Position: MONITOR

HB225 CIVIL RIGHTS (MARZIAN, M) AN ACT relating to civil rights.

Amend KRS 344.010 to include definitions for "sexual orientation" and "gender identity"; amend KRS 344.020, relating to the purpose of the Kentucky's civil rights chapter, to include a prohibition against discrimination because of sexual orientation and gender identity; amend KRS 344.025, 344.040, 344.050, 344.060, 344.070, and 344.080, relating to prohibited discrimination in various labor and employment practices, to include sexual orientation and gender identity; amend KRS 344.100 and 344.110 to conform; amend KRS 344.120 and 342.140, relating to prohibited discrimination in places of public accommodation and advertisements therefor, to include sexual orientation and gender identity; amend KRS 344.170, 344.180, 344.190, 344.300, and 344.310, relating to the state and local human rights commissions, to include prohibition of discrimination on the basis of sexual orientation and gender identity in the scope of their powers and duties; amend KRS 344.360, 344.370, 344.380, and 344.680, relating to prohibited discrimination in certain housing, real estate, and other financial transactions, to include sexual orientation and gender identity; amend KRS 344.367, relating to prohibited discrimination in certain insurance sales, to include sexual orientation and gender identity; amend KRS 344.400, relating to prohibited discrimination in certain credit transactions, to include sexual orientation and gender identity; make various technical amendments; amend KRS 18A.095 to conform.

Current Status: 1/13/2020 - (H) Referred to Committee House Economic Development & Workforce Investment (H)

State Bill Page: <https://apps.legislature.ky.gov/record/20RS/HB225.html>

KYR Position: MONITOR

HB252 MANUFACTURED AND MOBILE HOMES (DOSSETT, M) AN ACT relating to manufactured and mobile homes.

Amend KRS 227.605 to require an inspection and a new B1 seal prior to the transfer of title or ownership of a manufactured or mobile home; exempt homes bearing a B1 seal that was affixed by a licensed retailer within the six months prior to transfer.

Current Status: 3/2/2020 - (H) recommitted to committee House Appropriations & Revenue (H)

State Bill Page: <https://apps.legislature.ky.gov/record/20RS/HB252.html>

KYR Position: MONITOR

HB261 TECHNICAL CORRECTIONS TO VARIOUS TAX STATUTES (RUDY, S) AN ACT relating to technical corrections to various tax statutes and declaring an emergency.

Amend KRS 131.183 to clarify that the application of interest does not apply to the addition of tax for estimated tax purposes; amend KRS 131.250 to allow the Department of Revenue to determine which returns, reports, or statements should be electronically filed; amend KRS 133.225 to require certain specific information to be posted on the Department of Revenue's website related to the assessment of property and the property tax calendar; amend KRS 138.220 to clarify when motor fuel dealers are to be notified about a change to the average wholesale price; amend KRS 138.450 and 139.260 to make a technical correction; amend KRS 139.340 and 139.450 to clarify that, once the threshold for sales or transactions is exceeded by a remote retailer or a marketplace provider, the taxpayer must register and collect the tax from the purchaser by the first day of the calendar month that begins no later than 60 days after either threshold is reached; amend KRS 141.039 to make technical corrections; amend KRS 141.0401 to clarify in which circumstances a consolidated return is allowed for the limited liability entity tax; amend KRS 141.044 to restore language permitting interest on refunds to begin after 90 days; amend KRS 141.121 to make technical corrections; amend KRS 141.201 to clarify the specific corporations that are exempt from taxation, that those corporations are not included in the consolidated return, and that by electing to file a consolidated return the group is voluntarily subjecting each member of the affiliated group to the jurisdiction of this state; amend KRS 141.202, 141.205, 141.206, 141.383, and 141.900 to make technical corrections; amend KRS 141.985 to clarify that the application of interest does not apply to the addition of tax for estimated tax purposes; amend KRS 224.50-868 to clarify that the new tire fee of \$2 per tire applies to the sale of all tires, not just new motor vehicle tires; repeal KRS 132.550 and 132.635; EMERGENCY.

Current Status: 3/2/2020 - (H) recommitted to committee House Appropriations & Revenue (H)

State Bill Page: <https://apps.legislature.ky.gov/record/20RS/HB261.html>

KYR Position: MONITOR

HB268 PROTECTION OF KENTUCKY'S ADULTS (ELLIOTT, D) AN ACT relating to the protection of Kentucky's adults.

Amend KRS 381.230 to establish a simplified method for elderly or vulnerable adults to petition for an order to prevent or restrain other persons from trespassing onto the petitioner's residence; create a new section of KRS Chapter 209 to clarify abuse of an adult and establish penalties; clarify exploitation of an adult and establish penalties; restate neglect of an adult and establish penalties; amend KRS 209.990 to delete existing penalties for abuse, exploitation, and neglect; amend KRS 209.020 to define terms; create a new section of KRS Chapter 209 to create a rebuttable presumption that transfers of real

or personal property made by protected adults and not supported by adequate consideration were made under undue influence.

Current Status: 1/17/2020 - (H) Referred to Committee House Judiciary (H)

State Bill Page: <https://apps.legislature.ky.gov/record/20RS/HB268.html>

KYR Position: MONITOR

HB305

CONSOLIDATED EMERGENCY SERVICES DISTRICTS (MASSEY, C) AN ACT relating to consolidated emergency services districts and making an appropriation therefor.

Create various sections of KRS Chapter 65 to define terms; establish procedures for the creation of a consolidated emergency services district; authorize that certain local government officials shall appoint the board of trustees of the district; provide a formula for determining the number of elected members, qualifications of elected members, terms, non-partisan elections, nomination procedures, removal, and district apportionment requirements; establish officers of the district and compensation of officers; provide \$100 per day to appointees, elected members compensated pursuant to KRS 64.527; establish the quorum of the board; establish an advisory committee, number, qualifications of appointees, duties of committee and compensation of members; exceed \$0.30 per \$100 valuation, allow for ballot question for expanded taxation for additional services to be provided, and provide that the additional tax may be either an ad valorem or occupational license tax; allow the board to levy an insurance premium tax or an occupation and license tax; declare that upon creation of a district, the board assumes all duties, responsibilities, and liabilities of former departments or districts, former jurisdictions to be special taxing districts until indebtedness is relieved and that all previously entered into interlocal agreements shall remain in force for their duration; set requirements relating to CERS; amend KRS 65.180 to define consolidated emergency services district as a "taxing districts"; amend KRS 68.180 to grant districts in counties over 300,000 the power to levy a license and occupation tax; amend KRS 68.197 to grant districts in counties over 30,000 the power to levy a license and occupation tax; amend KRS 75.020 to include creation of a district within the definition of merger; amend KRS 78.530 to allow for any districts, not all to be excluded from the provisions; amend KRS 91A.080 to include consolidated emergency services districts; amend KRS 95A.500 to allow the district to receive qualified shares of merged fire districts; amend KRS 118.305 to place elected trustees on ballot; amend KRS 118.315 to include nominating petitions for elected trustees; amend KRS 134.119 to provide that the sheriff shall be compensated for collecting taxes for consolidated emergency service districts; APPROPRIATION.

Current Status: 1/24/2020 - (H) posted in committee House Local Government (H)

State Bill Page: <https://apps.legislature.ky.gov/record/20RS/HB305.html>

KYR Position: OPPOSE

HB308

SELLING FARMERS TAX CREDIT (WEBBER, R) AN ACT relating to the selling farmers tax credit.

Amend KRS 154.60-040 to add definitions of terms and incorporate statutory provisions included in the Cabinet for Economic Development's guidelines related to the farmer small

business tax credit; create a new section of KRS Chapter 141 to allow the farmer small business tax credit to be allowed for income tax purposes; amend KRS 141.0205 to order the farmer small business tax credit; amend KRS 131.190 to allow the Department of Revenue to supply certain statistical data to the Interim Joint Committee on Appropriations and Revenue; make various conforming amendments.

Current Status: 3/18/2020 - (S) Referred to Committee Senate Appropriations & Revenue (S)

State Bill Page: <https://apps.legislature.ky.gov/record/20RS/HB308.html>

KYR Position: SUPPORT

HB337 COUNTY CLERK FEES (FISCHER, J) AN ACT relating to county clerk fees.

Amend KRS 64.012 to add affidavits of conversion or severance, assignments of release, and statements of authority as to real property to the list of filings with a specified fee; specify that the \$10 permanent storage fee is to accrue throughout the county clerk's term; amend KRS 186A.298 and 273A.020 to conform.

Current Status: 3/17/2020 - (H) recommitted to committee House Appropriations & Revenue (H)

State Bill Page: <https://apps.legislature.ky.gov/record/20RS/HB337.html>

KYR Position: MONITOR

HB345 LAND SURVEYORS (HUFF, T) AN ACT relating to land surveyors.

Create a new section of KRS 322.400 to 322.470 to require land surveyors to carry errors and omission insurance, require the board to make insurance available under a group policy, but allow land surveyors to obtain insurance independently; if the board is unable to obtain a group policy, the requirements of this section shall be waived for the applicable contract year.

Current Status: 1/31/2020 - (H) Referred to Committee House Licensing, Occupations, & Admin Regs (H)

State Bill Page: <https://apps.legislature.ky.gov/record/20RS/HB345.html>

KYR Position: SUPPORT

HB351 REVENUE MEASURES (RUDY, S) AN ACT relating to revenue measures and declaring an emergency.

Amend KRS 138.130 to define terms for taxes on tobacco products; amend KRS 138.140 to increase the surtax on cigarettes and the excise tax on chewing tobacco, snuff, and tobacco products effective July 1, 2020; impose an excise tax on vapor products effective July 1, 2020; remove exemption for modified risk tobacco products; amend KRS 138.143 to impose a floor stock tax on cigarettes, all forms of tobacco products, and vapor products; amend KRS 141.0401 to increase the minimum limited liability entity tax to \$225,

currently \$175; apply increase in limited liability entity tax to taxable years beginning on or after January 1, 2020; EMERGENCY.

Current Status: 3/19/2020 - (S) Reported Favorably w/ SCS 1, to Rules

State Bill Page: <https://apps.legislature.ky.gov/record/20RS/HB351.html>

KYR Position: MONITOR BUT OPPOSE THE LIMITED LIABILITY ENTITY TAX INCREASE

HB352

APPROPRIATIONS AND REVENUE MEASURES (RUDY, S) AN ACT relating to appropriations and revenue measures providing financing and conditions for the operations, maintenance, support, and functioning of the government of the Commonwealth of Kentucky and its various officers, cabinets, departments, boards, commissions, institutions, subdivisions, agencies, and other state-supported activities.

The State/Executive Branch Budget: Detail Part I, Operating Budget; appropriate to General Government: 2019-2020: \$21,535,000, 2020-2021: \$1,793,871,500, 2021-2022: \$1,813,688,900; appropriate to the Economic Development Cabinet: 2020-2021: \$33,195,900, 2021-2022: \$36,055,300; appropriate to the Department of Education: 2020-2021: \$5,183,508,800, 2021-2022: \$5,228,565,200; appropriate to the Education and Workforce Development Cabinet: 2020-2021: \$615,595,100, 2021-2022: \$617,246,200; appropriate to the Energy and Environment Cabinet: 2019-2020: \$700,000, 2020-2021: \$272,541,300, 2021-2022: \$253,649,300; appropriate to the Finance and Administration Cabinet: 2019-2020: \$2,800,000, 2020-2021: \$1,000,424,300, 2021-2022: \$972,192,200; appropriate to the Health and Family Services Cabinet: 2020-2021: \$15,007,584,100, 2021-2022: \$15,285,043,300; appropriate to the Justice and Public Safety Cabinet: 2019-2020: \$17,216,900, 2020-2021: \$1,345,687,300, 2021-2022: \$1,369,130,400; appropriate to the Labor Cabinet: 2020-2021: \$202,693,700, 2021-2022: \$204,407,600; appropriate to the Personnel Cabinet: 2020-2021: \$64,171,200, 2021-2022: \$64,610,500; appropriate to Postsecondary Education: 2019-2020: \$497,400, 2020-2021: \$8,536,480,700, 2021-2022: \$8,930,169,100; appropriate to the Public Protection Cabinet: 2020-2021: \$129,067,100, 2021-2022: \$129,301,700; appropriate to the Tourism, Arts and Heritage Cabinet: 2019-2020: \$2,700,000, 2020-2021: \$275,773,400, 2021-2022: \$281,291,000; appropriate to the Budget Reserve Trust Fund: 2020-2021: \$10,000,000, 2021-2022: \$0; not included in the appropriation amounts are capital project amounts as follows: 2019-2020: \$7,500,000, 2020-2021: \$6,537,358,500, 2021-2022: \$249,695,600; detail Part II, Capital Projects Budget; detail Part III, General Provisions; detail Part IV, State Salary/Compensation, Benefit, and Employment Policy; detail Part V, Funds Transfer; detail Part VI, General Fund Budget Reduction Plan; detail Part VII, General Fund Surplus Expenditure Plan; detail Part VIII, Road Fund Budget Reduction Plan; detail Part IX, Road Fund Surplus Expenditure Plan; detail Part X, Phase I Tobacco Settlement; and detail Part XI, Executive Branch Budget Summary.

Current Status: 3/19/2020 - Conference Committee Appointed in Senate Senator McDaniel (Chairman), Senator Stivers, Senator Givens, Senator Thayer, Senator Raque Adams, Senator Wilson, Senator McGarvey, and Senator Parrett

State Bill Page: <https://apps.legislature.ky.gov/record/20RS/HB352.html>

KYR Position: MONITOR

HB364

REAL ESTATE APPRAISERS BOARD (FRAZIER, D) AN ACT relating to the Kentucky Real Estate Appraisers Board.

Amend KRS 324A.010 to redefine "federally related transaction"; amend KRS 324A.015 to require the board to employ state certified general appraisers with at least five years of experience to conduct grievance investigations; amend KRS 324A.035 to prevent newer appraisers from becoming appraisers of nonfederally related transactions; amend KRS 324A.047 and 324A.050 to clarify standards; amend KRS 324A.052 to establish complaint time limits; amend KRS 324A.065 to set and reduce fees; amend KRS 324A.150 to redefine "appraiser panel"; amend KRS 324A.152 to require an appraisal management company to certify that it is not partly or fully owned by an appraiser whose license has been disciplined; amend KRS 324A.154 to allow the appraiser board to promulgate administrative regulations only with the approval of the executive director of the Kentucky Real Estate Authority; amend KRS 324A.164 to exclude a federally defined "federally regulated appraisal management company" from the appraisal management company statutes.

Current Status: 2/5/2020 - (H) Referred to Committee House Licensing, Occupations, & Admin Regs (H)

State Bill Page: <https://apps.legislature.ky.gov/record/20RS/HB364.html>

KYR Position: SUPPORT

HB367

FEES FOR SERVICES PROVIDED BY ELECTED OFFICIALS (MCCOY, C) AN ACT relating to fees that are established for services provided by elected officials.

Create a new section of KRS Chapter 64 to define "elected official"; establish that a statutory fee amount for services performed by elected officials or their offices be considered the maximum fee amount; allow the elected official to charge a lower fee amount when the maximum fee amount is not necessary for funding purposes; require a schedule of current fee rates to be posted and records of historical fee rates when the elected official charges a lower fee amount.

Current Status: 3/9/2020 - (H) recommitted to committee House Local Government (H)

State Bill Page: <https://apps.legislature.ky.gov/record/20RS/HB367.html>

KYR Position: SUPPORT

HB371

TAX CREDITS (BRIDGES, R) AN ACT relating to tax credits.

Create a new section of KRS Chapter 198A to establish the nonrefundable Kentucky affordable housing credit; allow the credit to be applied to the income and insurance taxes, in an amount equal to the amount of federal low-income housing tax credit; create a new section of KRS Chapter 141 to allow the credit to be applied to income and limited liability entity taxes; amend KRS 141.0205 to order the income tax credit; create new sections of KRS Chapter 136 to allow the credit to be applied to insurance tax; order the insurance tax credits; amend KRS 131.190 to conform.

Current Status: 2/5/2020 - (H) Referred to Committee House Appropriations & Revenue (H)

State Bill Page: <https://apps.legislature.ky.gov/record/20RS/HB371.html>

KYR Position: SUPPORT

HB381 SCHOOL SAFETY (DONOHUE, J) AN ACT relating to school safety and making an appropriation therefor.

Create a new section of KRS Chapter 158 to establish the school resource officer and school counselor fund; amend KRS 132.020 to create a property tax to be collected and deposited into the school resource officer and school counselor fund; amend KRS 154.30-010 to conform; APPROPRIATION.

Current Status: 2/6/2020 - (H) Referred to Committee House Education (H)

State Bill Page: <https://apps.legislature.ky.gov/record/20RS/HB381.html>

KYR Position: MONITOR

HB407 RADON TESTING AND MITIGATION (MEREDITH, M) AN ACT relating to radon testing and mitigation and making an appropriation therefor.

Create a new section of KRS 199.892 to 199.8996 to require licensed child-care centers to be tested for radon at least once every five years as part of their initial licensure and license renewal; require the most current report to be posted in a public place within the child-care center; amend KRS 211.9105 to establish new duties for the Radon Program Advisory Committee related to financial assistance for child-care centers and schools for radon testing and mitigation; amend KRS 211.9113 to require an insurance policy for a radon laboratory; amend KRS 211.9125 to establish when an administrative hearing is conducted related to radon testing and mitigation providers; amend KRS 211.9131 to specify licensure requirements for a radon laboratory; amend KRS 211.9133 to include grants and state and federal moneys as a part of the radon mitigation and control fund; APPROPRIATION.

Current Status: 3/19/2020 - (H) THIRD READING passed 80-4 with Committee Substitute (1)

State Bill Page: <https://apps.legislature.ky.gov/record/20RS/HB407.html>

KYR Position: MONITOR

HB416 TAXATION (WILLNER, L) AN ACT relating to taxation.

Amend KRS 132.020 to freeze the state property tax rate and eliminate the tax rate reduction for qualified heavy equipment; amend KRS 138.130 to define vapor products and include vapor products in the definition of tobacco products; amend KRS 138.140 to increase the tax on cigarettes, snuff, chewing tobacco, and tobacco products; and to remove the discount for modified risk tobacco products; amend KRS 138.143 to require a floor stock tax; amend KRS 138.510 to impose specific surtax amounts on horse racing wagers and to require the revenue generated from the surtaxes to be deposited into the general fund; amend KRS 139.010 to remove boat ramp fees from the list of fees not

considered to be taxable admissions; amend KRS 139.200 to remove the tax on small animal veterinary services and to make other various services taxable; amend KRS 139.470 remove the exemption of gross receipts from the sale of semi-trailers and trailers and to include the new taxable services in the de minimis rule; amend KRS 139.480 to remove the exemption for various types of properties; amend KRS 140.130 to impose an estate tax; amend KRS 141.010 to define married and unmarried individuals and allow a single column return and a single calculation of adjusted gross income with differing thresholds for married and unmarried individuals; amend KRS 141.019 to require a dollar-for-dollar reduction to the retirement income exclusion and to limit the itemized deduction amount for all itemized deductions except for the charitable contribution deduction; amend KRS 141.020 to establish graduated tax rate brackets and a phase out based on income level; amend KRS 141.081 to increase the standard deduction; amend KRS 141.066 to expand the family size tax credit; amend KRS 141.040 to increase the tax rate to 7%; amend KRS 141.0401 to lower the threshold amounts for determining the tax amount owed; amend KRS 141.120 to reinstate the three-factor apportionment formula and include a throw-back rule; amend KRS 141.039 to eliminate the deferred tax deduction; amend KRS 141.201 to sunset the election for consolidated reporting; amend KRS 141.202 to alter the filing requirement basis from waters-edge to world-wide; amend KRS 141.383 to reduce the annual cap; amend KRS 141.433 to sunset the new markets tax credit; amend KRS 142.303 to eliminate the cap on calculation of gross receipts; make conforming changes.

Current Status: 2/14/2020 - (H) Referred to Committee House Appropriations & Revenue (H)

State Bill Page: <https://apps.legislature.ky.gov/record/20RS/HB416.html>

KYR Position: OPPOSE

HB422 FISCAL MATTERS (PETRIE, J) AN ACT relating to fiscal matters and declaring an emergency.

Create new sections of KRS Chapter 6 to define "fiscal note" and "tax expenditure"; establish requirements for fiscal notes; allow the waiver of the fiscal note requirements; establish responsibilities of the Legislative Research Commission in regard to fiscal notes; create a new section of KRS Chapter 6 to require offsetting for bills and amendments with tax expenditures; amend KRS 11.068 to add the biennial tax expenditure analysis report to the Office of State Budget Director's job duties and set forth specific requirements; amend KRS 48.010 to define "tax expenditure"; amend KRS 48.110 to require a brief fiscal impact in recommendations and set forth specific requirements; require offsetting in recommendations with tax expenditures; amend various KRS statutes for technical corrections and conforming changes; EMERGENCY.

Current Status: 3/11/2020 - (H) posted in committee House Appropriations & Revenue (H)

State Bill Page: <https://apps.legislature.ky.gov/record/20RS/HB422.html>

KYR Position: MONITOR

HB430 JUDGEMENT LIENS (FISCHER, J) AN ACT relating to judgment liens.

Amend KRS 426.720 to require judgment lien notices to contain the date of final judgment;

establish expiration dates for judgment liens; provide that a judgment lien expiration may be postponed under certain circumstances.

Current Status: 3/17/2020 - (S) Referred to Committee Senate Judiciary (S)

State Bill Page: <https://apps.legislature.ky.gov/record/20RS/HB430.html>

KYR Position: MONITOR

HB431 PURCHASED MONEY DEEDS OF TRUST OR MORTGAGES (FISCHER, J) AN ACT relating to the priority of purchase money deeds of trusts or mortgages.

Create a new section of KRS Chapter 382 to establish priority for purchase money deeds of trust and mortgages in certain instances; amend various statutes to conform; make technical corrections.

Current Status: 3/6/2020 - posting withdrawn

State Bill Page: <https://apps.legislature.ky.gov/record/20RS/HB431.html>

KYR Position: SUPPORT

HB450 TAXES WHEN THE TITLE OF REAL PROPERTY IS TRANSFERRED (BRIDGES, R) AN ACT relating to property taxes when the title of real property is transferred.

Amend KRS 132.220 to establish property tax liability requirements for when real property is transferred during the calendar year; amend KRS 134.015 to make taxes, fees, penalties, and interest the personal debt of the taxpayer as of December 31st when the title of real property is transferred during the calendar year; amend KRS 134.504 to establish mailing requirements for the certificate of delinquency notice; amend KRS 382.135 to remove the in-care-of address requirement; amend various KRS statutes to conform; apply to property assessed on or after January 1, 2021.

Current Status: 2/21/2020 - (H) Referred to Committee House Judiciary (H)

State Bill Page: <https://apps.legislature.ky.gov/record/20RS/HB450.html>

KYR Position: MONITOR

HB452 AD VALOREM TAXATION OF PRIVATELY OWNED LEASE HOLD INTEREST IN RESIDENTIAL PROPERTY (SIMS JR., J) AN ACT relating to the ad valorem taxation of privately owned leasehold interests in residential property owned by a purely public charity.

Amend KRS 132.195 to include specific privately owned leasehold interests in residential property owned by a purely public charity in the list of leasehold interests exempt from state and local property taxation at the prevailing rate; amend KRS 132.020 to include specific privately owned leasehold interests in residential property owned by a purely public charity in the list of property that is subject to a one-and-one-half-cent state property tax rate; amend KRS 132.200 to include specific privately owned leasehold interests in residential property owned by a purely public charity in the list of property that is subject to property taxation for state purposes only.

Current Status: 3/12/2020 - (H) posted in committee House Appropriations & Revenue (H)

State Bill Page: <https://apps.legislature.ky.gov/record/20RS/HB452.html>

KYR Position: MONITOR

HB470 RESOURCES FOR LOCAL DEVELOPMENT (ROTHENBURGER, R) AN ACT relating to resources for local development.

Create a new section of KRS Chapter 65 to define "base restaurant tax receipts," "merged governments" and " nonhighway transportation infrastructure"; grant any city, county, or merged government the right to levy a restaurant tax, subject to certain limitations; allow cities, counties, and merged governments levying a restaurant tax after the effective date to distribute at least 25 percent of revenues generated to the tourist and convention commission; specify uses; allow a consolidated local government levying the tax the option of distributing revenues to the tourist and convention commission; specify uses; make provisions for cities within a county containing a consolidated local government that has not formed its own tourist and convention commission; make provisions for cities that levied the restaurant tax prior to the effective date to distribute restaurant tax revenues; establish uses for revenue distributed to tourist and convention commissions; establish protocols for crediting when cities and counties, in counties with merged governments and without, both charge a restaurant tax; exempt restaurants subject to the tax from certain local occupational license taxes; mandate that any new tax or rate take effect at the beginning of any calendar month; amend KRS 153.460 to remove the ability of a fiscal court in counties containing cities of the first class or consolidated local government from levying a gross receipts tax on restaurants in the county; amend KRS 67.938 and 91A.390 to conform; repeal KRS 91A.400.

Current Status: 2/24/2020 - (H) Referred to Committee House Appropriations & Revenue (H)

State Bill Page: <https://apps.legislature.ky.gov/record/20RS/HB470.html>

KYR Position: MONITOR

HB475 AUTHORITY OVER LOCAL REVENUE OPTIONS (MEREDITH, M) AN ACT proposing an amendment to Section 181 of the Constitution of Kentucky relating to the General Assembly's authority over local revenue options.

Propose to amend Section 181 of the Constitution of Kentucky to permit the General Assembly to authorize a county, city, town, or municipal corporation to assess and collect local taxes and fees that are not otherwise in conflict with the Constitution; provide ballot question with proposed amendment; submit to voters for ratification or rejection.

Current Status: 3/17/2020 - (H) recommitted to committee House Appropriations & Revenue (H)

State Bill Page: <https://apps.legislature.ky.gov/record/20RS/HB475.html>

KYR Position: MONITOR

HB478 HOME MODIFICATION TAX CREDIT (PRUNTY, M) AN ACT relating to the home modification tax credit.

Create a new section of KRS Chapter 141 to allow an income tax credit for qualified home modification expenses incurred by an individual equal to the actual cost of the home modifications, up to \$7,500 per taxpayer per year; require reporting by the Department of Revenue; amend KRS 141.0205 to order the tax credit; amend KRS 131.190 to allow the Department of Revenue to report information to the Interim Joint Committee on Appropriations and Revenue.

Current Status: 2/26/2020 - (H) Referred to Committee House Appropriations & Revenue (H) H - Appropriations and Revenue (H)

State Bill Page: <https://apps.legislature.ky.gov/record/20RS/HB478.html>

KYR Position: MONITOR

HB505 SOLAR ELECTRIC GENERATING FACILITIES (BLANTON, J) AN ACT relating to solar electric generating facilities.

Create a new section of KRS Chapter 278 to require that solar electric generating facilities with rated capacities of 5 megawatts or greater be built at least 100 feet from adjoining residential properties; allow local planning units to establish superseding setback requirements.

Current Status: 3/18/2020 - (S) Referred to Committee Senate Natural Resources & Energy (S)

State Bill Page: <https://apps.legislature.ky.gov/record/20RS/HB505.html>

KYR Position: MONITOR

HB509 RADON CONTENT DISCLOSURE IN REAL ESTATE TRANSACTIONS (TATE, N) AN ACT relating to radon content disclosure in real estate transactions.

Amend KRS 324.360 to require a seller of a residential dwelling to test for and disclose radon levels; make contractual sales agreement contingent upon levels being acceptable.

Current Status: 3/2/2020 - (H) Referred to Committee House Licensing, Occupations, & Admin Regs (H)

State Bill Page: <https://apps.legislature.ky.gov/record/20RS/HB509.html>

KYR Position: OPPOSE

HB515 HOMESTEAD EXEMPTION (BECHLER, L) AN ACT relating to homestead exemption.

Amend KRS 132.810 to expand the application waiver of the homestead exemption of the Constitution to include surviving unremarried spouses of totally disabled veterans of the United States Armed Forces.

Current Status: 3/2/2020 - (H) Referred to Committee House Appropriations & Revenue (H)

State Bill Page: <https://apps.legislature.ky.gov/record/20RS/HB515.html>

KYR Position: MONITOR

HB556 **PROPERTY EXEMPT FROM TAXATION** (GOFORTH, R) AN ACT proposing an amendment to Section 170 of the Constitution of Kentucky relating to property exempt from taxation.

Propose to amend Section 170 of the Constitution of Kentucky to increase the homestead exemption from the current inflation-adjusted amount of \$39,300 to the full assessed value of the real property for owners who are 65 years of age or older; add the continued biennial inflation indexing of the homestead exemption amount; make various typographical changes of a nonsubstantive nature; provide ballot language; submit to voters for ratification or rejection; apply to property assessed on and after the January 1st immediately following the date of ratification.

Current Status: 3/4/2020 - (H) Referred to Committee House Appropriations & Revenue (H)

State Bill Page: <https://apps.legislature.ky.gov/record/20RS/HB556.html>

KYR Position: MONITOR

HB574 **LAND USE** (LEE, S) AN ACT relating to land use.

Amend KRS 82.660 to require that before an overlay district can be enforced that a petition must be circulated that contains the signatures of at least 75% of the property owners within the area that is sought to be under the jurisdiction of the overlay district, and specify that once the overlay district is created that all property owners are to be notified by first-class mail that they may still opt out of the controls enforced by the overlay district, and set out the response procedure; create a new section of KRS Chapter 100 to require that before any zoning instrument is enacted that places controls over the historic or other aesthetic character of an area that a petition must be circulated that contains the signatures of at least 75% of the property owners within the area that is sought to be under the jurisdiction of the zone, and specify that once the zone is created, that all property owners are to be notified by first-class mail that they may still opt out of the controls enforced by the zoning instrument, and set out the response procedure.

Current Status: 3/5/2020 - (H) posted in committee House Local Government (H)

State Bill Page: <https://apps.legislature.ky.gov/record/20RS/HB574.html>

KYR Position: MONITOR

HB580 **TRANSPORTATION** (SANTORO, S) AN ACT relating to transportation, making an appropriation therefor, and declaring an emergency.

Amend KRS 138.220 to set a single excise tax on gasoline and special fuels; set initial base rate at 34.4 cents per gallon (cpg); subject tax to annual adjustment; eliminate references to taxation on the average wholesale price of gasoline and the supplemental tax on gasoline and special fuels; require annual notification to motor fuel dealers of the adjusted rate of the excise tax on gasoline and special fuels for each upcoming fiscal year and

annual notification to county clerks of the adjusted rate of highway user fees for electric vehicles; amend KRS 138.660 to set the initial base rate for the heavy equipment motor carrier surtax at 4.3 cpg for gasoline and 7.2 cpg for special fuels; subject the surtax to annual adjustment; create a new section of KRS Chapter 138 to define "taxes"; provide a mechanism for annual adjustment of the excise tax on gasoline and special fuels and the heavy equipment motor carrier surtax based on changes in the National Highway Construction Cost Index 2.0; allow these taxes to increase or decrease no more than 10 percent from one year to the next, subject to the statutory minimums; create a new section of KRS Chapter 186 to establish a base highway user fee for nonhybrid electric vehicles of \$200; require the fee to be adjusted with any increase or decrease in the gasoline tax under Section 3 of the Act; establish an annual highway preservation fee of \$5-\$40 on all noncommercial vehicles based on the EPA mileage rating of the make model and year of the vehicle; require collection of both fees at the time of registration; require that both fees be transferred to the road fund; amend KRS 186.010 to define "nonhybrid electric vehicle"; amend KRS 186.018 to increase the fee for a driving history record from \$3 to \$6; amend KRS 186.020 to eliminate the requirement to present a vehicle's registration receipt when renewing the vehicle registration and allow mail or online registration renewal with no additional fee; amend KRS 186.040 to eliminate the \$30 county clerk fee for motor carrier registrations on vehicles in excess of 44,000 pounds; increase the county clerk fee for motor vehicle registrations from \$6 to \$8; amend KRS 186.050 to increase to state fee for motor vehicle registrations from \$11.50 to \$22; require payment of the highway user fees for electric vehicles and the highway preservation fees at the time of registration or renewal; provide for a \$10 late charge for vehicle registrations not renewed within 30 days of expiration; make technical correction; amend KRS 186.162, 186.180, and 186.240 to conform; amend KRS 186.440, 186.442, 186.450, and 186.531 to consolidate fees for driver license reinstatement, set reinstatement fee at \$100, provide for distribution of funds, and provide for exceptions; amend KRS 281A.150 to increase reinstatement fees for suspended CDLs from \$50 to \$100; amend KRS 186A.130 and 186A.245 to set the fee for an initial title at \$25, the fee for a duplicate or replacement title at \$10, and the fee for a speed title at \$40, and adjust the distribution of fees between the Cabinet and the county clerk; amend KRS 189.574 to increase to fee for state traffic school from \$15 to \$50; amend KRS 189.270 to increase fees for various overweight and overdimensional permits; create a new section of KRS Chapter 174 to create the multimodal transportation fund, specify allowable uses for moneys in the fund, and appropriate funds for those purposes; amend KRS 177.320 and 177.365, regarding allocation of a portion of fuel tax revenue to county road aid funds and municipal road aid funds, to change the revenue-sharing formula on the portion of fuel tax revenue available for revenue sharing which exceeds \$825 million in any year from 18.3% to counties and 7.7% to cities to 13% for each fund; amend KRS 138.4603, regarding the determination of total consideration for the purpose of calculating retail price for motor vehicle use tax, to limit the trade in allowance on the purchase of new motor vehicles to \$15,000; amend KRS 176.210 to prohibit the Department of Highways from revealing the identities of eligible bidders on a project until the project bid letting; amend KRS 138.210 to delete the definitions for "average wholesale price" and "average wholesale floor price"; amend KRS 138.695, 138.270, 138.450, 42.409, 234.320, and 234.380 to conform; Repeal KRS 138.228, regarding the calculation of average wholesale price of gasoline, KRS 138.4602, regarding determination of total consideration on vehicles purchased between 2009 and 2014; and KRS 175.505 regarding the debt payment acceleration fund for turnpike

authority debt; EMERGENCY Sections 1 to 3 and 22 to 25 are EFFECTIVE July 1, 2020; Sections 4, 5, and 7 to 12 of the Act are EFFECTIVE January 1, 2021; APPROPRIATION.

Current Status: 3/4/2020 - (H) Referred to Committee House Appropriations & Revenue (H)

State Bill Page: <https://apps.legislature.ky.gov/record/20RS/HB580.html>

KYR Position: MONITOR

HB614 ON-SITE SEWAGE DISPOSAL SYSTEMS (GRAVISS, J) AN ACT relating to on-site sewage disposal systems.

Amend KRS 211.350 to require the department to notify property owners with on-site sewage disposal systems by mail every two years of the need to maintain the system; require department to conduct information campaign to increase public awareness at least once every two years; require department to promulgate regulation to outline policy to maintain list of properties serviced by on-site sewage disposal systems.

Current Status: 3/4/2020 - (H) Referred to Committee House Health and Family Services (H)

State Bill Page: <https://apps.legislature.ky.gov/record/20RS/HB614.html>

KYR Position: MONITOR

HCR124 PROPERTY VALUATION ADMINISTRATOR'S OFFICE TASK FORCE (BRIDGES, R) A CONCURRENT RESOLUTION establishing the Property Valuation Administrator's Office Task Force.

Create the Property Valuation Administrator's Office Task Force to study the operations and funding of the property valuation administrators' offices and the property valuation administrators' job requirements, property valuation methods, and timeframe in relation to the ad valorem taxation process; outline task force membership; require the task force to meet at least monthly during the 2020 Interim and to submit any proposed findings or recommendations to the Legislative Research Commission by December 1, 2020.

Current Status: 3/19/2020 - (S) Referred to Committee Senate State & Local Government (S)

State Bill Page: <https://apps.legislature.ky.gov/record/20RS/HCR124.html>

KYR Position: SUPPORT

SB11 RENTAL PROPERTY CRIMINAL DAMAGE (SCHICKEL, J) AN ACT relating to criminal damage to rental property.

Create a new section of KRS Chapter 512 to specify that a tenant who, having no right to do so or any reasonable ground to believe that he or she has such right, intentionally or wantonly defaces, destroys, or damages residential rental property is to be charged with violating KRS 512.020, 512.030, or 512.040 as appropriate.

Current Status: 3/19/2020 - (H) SECOND READING to Rules

State Bill Page: <https://apps.legislature.ky.gov/record/20RS/SB11.html>

KYR Position: SUPPORT

SB93 RESIDENTIAL COMMUNITIES (ALVARADO, R) AN ACT relating to residential communities.

Create new sections of KRS Chapter 381 to define terms related to planned communities; establish administrative standards for planned communities; provide standards for declarations for planned communities; indicate that planned communities shall have a declaration accompanied by bylaws that include specific provisions; provide that associations shall have an executive board with enumerated powers; allow periods of declarant control of the associations; provide for rights and responsibilities of associations; require associations to keep certain financial records; allow associations to assess lot owners for certain expenses; allow associations to have a lien upon any lot for nonpayment of assessments; provide guidelines for revitalization of defunct associations; establish guidelines for civil liabilities; define "governing documents" and "homeowners' association"; state that the governing documents may not prohibit the outdoor display of political yard signs 30 days before any special, primary, or general election until seven days after that election; establish a short title.

Current Status: 1/17/2020 - (S) Referred to Committee Senate Judiciary (S)

State Bill Page: <https://apps.legislature.ky.gov/record/20RS/SB93.html>

KYR Position: OPPOSE

SB95 SALES AND TAXES (MCDANIEL, C) AN ACT relating to sales and use tax exemptions.

Amend KRS 139.480 to exempt from sales and use tax tangible personal property purchased by a person for incorporation into a structure or improvement to real property under a contract with the federal, state, or local government, or a resident, nonprofit educational, charitable, or religious institution; apply to sales made after October 1, 2020, but before October 1, 2024; require the Department of Revenue to report the claimed exemptions to the Interim Joint Committee on Appropriations and Revenue; amend KRS 131.190 to give the department authority to provide the report to the Legislative Research Commission.

Current Status: 1/17/2020 - (S) Referred to Committee Senate Appropriations & Revenue (S)

State Bill Page: <https://apps.legislature.ky.gov/record/20RS/SB95.html>

KYR Position: MONITOR

SB130 CIVIL RIGHTS (MCGARVEY, M) AN ACT relating to civil rights.

Amend KRS 344.010 to include definitions for "sexual orientation," "gender identity," "local Commission," and "real estate-related transaction"; amend KRS 344.020, relating to the purpose of the Kentucky's civil rights chapter, to include a prohibition on discrimination because of sexual orientation and gender identity; amend KRS 344.040, 344.050, 344.060, 344.070, and 344.080, relating to prohibited discrimination in various labor and employment practices, to include sexual orientation and gender identity; amend KRS

344.025, 344.100, 344.110, and 18A.095 to conform; amend KRS 344.120 and 344.140, relating to prohibited discrimination in places of public accommodation and advertisements therefor, to include sexual orientation and gender identity; amend KRS 344.170, 344.180, 344.190, 344.300, and 344.310, relating to the state and local human rights commissions, to include prohibition of discrimination on the basis of sexual orientation and gender identity in the scope of their powers and duties; amend KRS 344.360, 344.680, 344.370, and 344.380, relating to prohibited discrimination in certain housing, real estate, and other financial transactions, to include sexual orientation and gender identity; amend KRS 344.367, relating to prohibited discrimination in certain insurance sales, to include sexual orientation and gender identity; amend KRS 344.400, relating to prohibited discrimination in certain credit transactions, to include sexual orientation and gender identity; make various technical amendments; exempt the provisions of the Act from KRS 6.945(1).

Current Status: 2/3/2020 - (S) Referred to Committee Senate Judiciary (S)

State Bill Page: <https://apps.legislature.ky.gov/record/20RS/SB130.html>

KYR Position: SUPPORT

SB206 PLANNING COMMISSIONS (MCDANIEL, C) AN ACT relating to planning commissions.

Amend KRS 100.123, relating to regional planning units, to increase the number of required local planning units to three.

Current Status: 2/26/2020 - (S) Referred to Committee Senate State & Local Government (S)

State Bill Page: <https://apps.legislature.ky.gov/record/20RS/SB206.html>

KYR Position: MONITOR

SB224 PLANNING AND ZONING (MCGARVEY, M) AN ACT relating to planning and zoning in consolidated local governments

Amend KRS 100.137 to establish powers of certain cities within a consolidated local government in regards to home rule powers and planning and zoning.

Current Status: 3/2/2020 - (S) Referred to Committee Senate State & Local Government (S)

State Bill Page: <https://apps.legislature.ky.gov/record/20RS/SB224.html>

KYR Position: MONITOR

SB225 ABANDONED AND BLIGHTED PROPERTY (MILLS, R) AN ACT related to abandoned and blighted property

Create new sections of KRS Chapter 99 to define "abandoned and blighted property," "actively marketed," "building," "competent entity," "conservator," "conservator's fee," "costs of rehabilitation," "historic structure," "immediate family," "local government," "owner," "party in interest," "rehabilitation," and "vacant"; establish the guidelines for filing and serving a petition for the appointment of a conservator to take possession of and undertake the rehabilitation of an abandoned or blighted property and the procedure for

hearing the petition; establish the powers and duties of the conservator; provide for the submission of a plan by the conservator to rehabilitate, demolish, or sell the abandoned and blighted property; establish standards for termination of the conservatorship; establish the short title of "Abandoned and Blighted Property Conservatorship Act"; EFFECTIVE January 1, 2021.

Current Status: 3/18/2020 - (S) SECOND READING, to Rules

State Bill Page: <https://apps.legislature.ky.gov/record/20RS/SB225.html>

KYR Position: MONITOR

SB283

OFFICIAL DOCUMENTS (MCGARVEY, M) AN ACT relating to official documents.

Make technical corrections and conforming amendments to various sections of KRS Chapter 423 regarding notaries, electronic and online notarizations, and certificates of notarization; repeal KRS 423.110, 423.130, 423.140, 423.150, 423.160, 423.170, 423.180, and 423.190.

Current Status: 3/6/2020 - (S) Referred to Committee Senate Judiciary (S)

State Bill Page: <https://apps.legislature.ky.gov/record/20RS/SB283.html>

KYR Position: SUPPORT

SR122

CONGRATULATING LESTER SANDERS (NEAL, G) A RESOLUTION congratulating Lester Sanders upon being named the first African American President of Kentucky Realtors.

Honor Lester Sanders upon being named the first African American President of Kentucky Realtors.

Current Status: 2/11/2020 - adopted by voice vote

State Bill Page: <https://apps.legislature.ky.gov/record/20RS/SR122.html>