

## KENTUCKY REALTORS LEGISLATIVE TRACKER

Support – 8

Oppose – 3

Monitor – 19

### **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misrepresentation of assistance dogs; allow peace officers to investigate; amend KRS 258.991 to conform and to remove outdated references.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:** 1/10/2020 - (H) posted in committee House Judiciary (H)

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

**KYR Position: SUPPORT**

### **HB28 TAX RATES** (SIMS JR., J) AN ACT relating to an increase in tax rates

Amend KRS 139.200 to provide for a sales and use tax rate of eight percent (8%) on or after January 1, 2021; amend KRS 139.230 and 139.310 to conform; amend KRS 139.471 to provide a six percent (6%) sales tax rate on property purchased for use in the performance of a lump sum, fixed fee contract, sales made under a fixed fee contract, or sales made under a fixed price contract, if the contracts were executed on or before July 10, 2019; amend 138.460 to provide for a motor vehicle usage tax rate of eight percent (8%) on vehicles purchased on or after January 1, 2021; amend KRS 138.463 to provide for an eight percent (8%) U-Drive-It tax rate for rental and leasehold contracts entered into after January 1, 2021; amend KRS 139.260 and 139.470 to conform.

**Current Status:** 1/21/2020 - (H) WITHDRAWN

**State Bill Page:** <https://apps.legislature.ky.gov/record/20RS/HB28.html>

**KYR Position: MONITOR**

### **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:** 1/16/2020 - (H) recommitted to 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:** 2/10/2020 - (S) Referred to Committee Senate Judiciary (S)

**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:** 2/7/2020 - (S) Referred to Committee Senate Judiciary (S)

**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:** 2/14/2020 - (H) Posted for Passage in Regular Orders of the Day; w/ HFA 1

**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:** 1/21/2020 - (H) posted in 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:** 1/24/2020 - (H) posted in committee House Appropriations & Revenue (H)

**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:** 1/31/2020 - (H) posted in committee House Local Government (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:** 2/5/2020 - (H) posted in committee House Appropriations & Revenue (H)

**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:** 2/5/2020 - (H) posted in committee House Appropriations & Revenue (H)

**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:** 2/6/2020 - (H) posted in 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:** 2/12/2020 – (H) Referred to Committee House Health and Family Services (H)

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

**KYR Position:** MONITOR

**HB416** **ESTATE 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:** 2/12/2020 – Introduced

**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:** 2/12/2020 – Introduced

**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:** 2/13/2020 - Introduced

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

**KYR Position: No Action Taken**

- 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:** 2/13/2020 - Introduced

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

**KYR Position:** No Action Taken

**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:** 1/24/2020 - (H) posted in committee House Judiciary (H)

**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:** MONITOR

**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>

**New Bills:**

- 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>

**NEW BILL**

- 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:* 2/12/2020 – (H) Referred to Committee House Health and Family Services (H)

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

**NEW BILL**

- HB416**    **ESTATE 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 to 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:** 2/12/2020 – Introduced

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

#### **NEW BILL**

**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:** 2/12/2020 – Introduced

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

#### **NEW BILL**