KENTUCKY YMCA YOUTH ASSOCIATION **KENTUCKY YOUTH ASSEMBLY** **Legislative Bill**	**Blue | Bill # HB 30** **Referred to Committee:** **House 4**
Authors: Megan Eversole, Lea Ellen Rogers, Rebekah Lake, Zoe Burdette	**Action on the Bill**
School: Rockcastle County Middle School	**House** ____ ☐ Passed ____ ☐ Defeated **Senate** ____ ☐ Passed ____ ☐ Defeated
City: Mount Vernon	

An act to offer annual tax incentives for recycling.

Be it enacted by the Youth Assembly of the Commonwealth of Kentucky

Section 1: Currently, Kentucky offers incentives for energy efficiency (i.e., solar, efficient product purchases). Our bill proposes to offer tax incentives for Kentucky citizens who choose to recycle.

Section 2: For Kentucky citizens who recycle, a $500 deduction for single and $1000 deduction for married or married filing jointly will be given on annual state income tax returns.

Section 3: Tax payers will be required to show proof of recycling in one of the following ways:

A) Curb side recycling pick-up service for at least six (6) months of the taxable year
B) Drop-off at a recycling center or scrap yard located in Kentucky no fewer than six (6) times in the taxable year.

Section 4: The Kentucky Department of Revenue will oversee the disbursement and legitimacy of tax incentives.

Section 5: This bill will go into effect July 1, 2014.