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KENTUCKY YMCA YOUTH ASSOCIATION KENTUCKY YOUTH ASSEMBLY Legislative Bill

Referred to Committee: House 3

Tag | Bill # HB 36

Authors: Sydney Bright	Action on the Bill	
School: South Oldham High School	House	Senate
	🗆 Passed	🗆 Passed
City: Crestwood	Defeated	Defeated

An act to amend the Constitution of the Commonwealth of Kentucky to allow voter-approved local sales and use tax.

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

Section 1: It is proposed that a new amendment be added to the constitution of the Commonwealth of Kentucky to read as follows:

- (1) In this bill when "local government" is used it is defined as any city, county, merged city-county government or any combination thereof.
- (2) The general assembly may allow any local government to enforce and collect limited purpose local sales and use tax to fund specific, pre-identified projects following the parameters below.
- 12 (3) The general assembly must provide procedures, rules and guidelines for enforcement and collection of the voter-approved, limited purpose tax. The Commonwealth of Kentucky may collect the tax and redistribute without retaining any preexisting tax.
- 15 (4) Any tax enforced by a local government will be collected as a whole with any sales tax enforced by the Kentucky Commonwealth, then redistributed appropriately.
- (5) The maximum limited-purpose sales tax that can be enforced and collected by local governments at any one time may not exceed a one cent (one penny) increase within a county. This includes separate and/or multiple limited-purpose tax enforcements.
- (6) Limited-purpose sales tax increase must be approved, by voters living within its jurisdiction, on a ballot during a general election. The ballot must include:
- 22 (1) Description of the project for which the tax will be used for
- 23 (2) Length of time tax will be imposed
- 24 (3) Estimated project cost
- 25 (4) Tax increase rate (one cent or less)
- 26 (7) Money will go into a separate bank account, specific to the project being funded. Any interest
- accumulation must also go toward that project and be used for nothing else.