Local Government Mandate Statement Kentucky Legislative Research Commission 2023 Regular Session

Part I: Measure Information

Bill Request #: 290			
Bill #: HB 24			
Document ID #: 630)		
Bill Subject/Title: AN ACT relating to motor vehicle usage tax.			
Sponsor: Representative Bill Wesley			
Unit of Government:	City	X County	X Urban-County Unified Local
	X Charter County	X Consolidated Local	
Office(s) Impacted:	County Clerks		
Requirement: X	Mandatory Op	otional	
Effect on Powers & Duties:	Modifies Existing		liminates Existing

Part II: Bill Provisions and the Estimated Fiscal Impact Relating to Local Government

HB 24 exempts active members of the Kentucky National Guard from the motor vehicle usage tax.

The fiscal impact of HB 24 on local governments is indeterminable, but expected to be minimal.

There will be no monetary impact to local governments related to the actual tax since motor vehicle usage tax is a state tax collected by the county clerk upon the initial registering of a vehicle. However, the county clerks will lose their commission of three percent of the tax collected for their services in collecting the tax. In order to know when not to collect the motor vehicle tax, there will be training involved but this training will be easily incorporated into current training efforts.

Currently, the Kentucky National Guard is comprised of nearly 8,000 soldiers and airmen in the Army National Guard and the Air National Guard. This number is spread out over the entire state to the Guard member's county of residence.

Part III: Differences to Local Government Mandate Statement from Prior Versions

Part II refers to HB 24 as introduced. There are no prior versions of this bill.

Data Source(s): LRC Staff

Preparer: WB (JB) Reviewer: KHC Date: 2/14/23