

Support: 20

Monitor: 84

Oppose: 6

## Kentucky Realtors

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### HB31

**PURCHASE OF SINGLE-FAMILY HOMES** (MOORE, A) AN ACT relating to the purchase of single-family homes.

Create new sections of KRS Chapter 367 to define terms; prohibit persons who own 50 or more single-family rental homes in the Commonwealth of Kentucky from purchasing additional single-family homes in the Commonwealth of Kentucky except for use by the person as a residence; limit the purchase restriction to single-family homes that have been advertised for sale for less than 90 days or less than 30 days if the purchaser qualifies as a small business; exempt nonprofit corporations from prohibition on the purchase of single-family homes; provide that a violation is also a violation of KRS 367.170; provide for joinder of certain parties with joint and several liability in enforcement actions.

**Current Status:** 1/13/2026 - (H) Referred to Committee House Judiciary (H)

**State Bill Page:** <https://apps.legislature.ky.gov/record/26RS/HB31.html>

### HB46

**INHERITANCE TAX EXEMPTION** (GORDON, D) AN ACT relating to inheritance tax exemptions.

Amend KRS 140.080 to exempt Class B beneficiaries from inheritance taxation when receiving property from a decedent who died on or after January 1, 2027.

**Current Status:** 1/14/2026 - (H) Referred to Committee House Appropriations & Revenue (H)

**State Bill Page:** <https://apps.legislature.ky.gov/record/26RS/HB46.html>

### HB50

**REMOVAL OF PERSONS UNLAWFULLY OCCUPYING REAL PROPERTY** (CALLAWAY, E) AN ACT relating to the removal of persons unlawfully occupying real property.

Amend KRS 383.290 to include consolidated local government law enforcement agencies and require posting in a conspicuous location.

**Current Status:** 2/9/2026 - received in Senate

**State Bill Page:** <https://apps.legislature.ky.gov/record/26RS/HB50.html>

### HB65

**WEIGHT LIMITS ON STATE ROADS** (HODGSON, J) AN ACT relating to weight limits on state roads.

Amend KRS 189.2226, regarding overweight allowances for hauling of building materials for homes, to require any builder of 10 or more homes in a 1 mile radius to apply for a permit before the person may operate under the exemptions; require all persons applying for a permit issued under this section to enter into a cooperative agreement with the Transportation Cabinet; allow the Transportation Cabinet to require a bond as part of the cooperative agreement; require funds collected under a cooperative agreement to be used for maintenance of state roads covered under the cooperative agreement.

**Current Status:** 1/14/2026 - (H) Referred to Committee House Transportation (H)

**State Bill Page:** <https://apps.legislature.ky.gov/record/26RS/HB65.html>

**HB68** **PLANNING AND ZONING** (HODGSON, J) AN ACT relating to planning and zoning.

Create a new section of KRS 100.401 to 100.419 to specify that if a land use development plan or subdivision plan is for a proposed development adjacent to a county not part of the planning unit and the development would have a substantial impact on the infrastructure of that county, then the planning unit shall require as a binding element of the plan application an agreement from the other county approving the plan.

**Current Status:** 1/14/2026 - (H) Referred to Committee House Local Government (H)

**State Bill Page:** <https://apps.legislature.ky.gov/record/26RS/HB68.html>

**HB69** **HOUSING** (HODGSON, J) AN ACT relating to housing and declaring an emergency.

Create a new section of KRS Chapter 198A, relating to affordable housing, to define terms; require agencies that expend state or federal affordable housing funds to expend at least 90% of those funds on single-family detached housing and no more than 10% of those funds on multifamily housing in any given fiscal year; EMERGENCY.

**Current Status:** 1/14/2026 - (H) Referred to Committee House Local Government (H)

**State Bill Page:** <https://apps.legislature.ky.gov/record/26RS/HB69.html>

**HB75** **PROPERTY EXEMPT FROM TAXATION** (ROBERTS, T) AN ACT proposing to amend Section 1 of the Constitution of Kentucky relating to property exempt from taxation.

Propose to amend Section 1 of the Constitution of Kentucky to provide citizens of the Commonwealth the right to exempt from property taxation a property owned and maintained solely as their primary residence and a motor vehicle owned and maintained solely as their primary vehicle after calendar year 2028; provide ballot language; submit to voters for ratification or rejection.

**Current Status:** 1/14/2026 - (H) Referred to Committee House Elections, Const. Amendments & Intergovernmental Affairs (H)

**State Bill Page:** <https://apps.legislature.ky.gov/record/26RS/HB75.html>

**HB100** **AMENDMENT RELATING TO PROPERTY EXEMPT FROM TAXATION** (TIPTON, J) 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 to \$100,000; require the homestead exemption amount to be indexed every year; provide ballot language; submit to voters for ratification or rejection; apply to property assessments beginning on or after January 1, 2027.

**Current Status:** 1/14/2026 - (H) Referred to Committee House Elections, Const. Amendments & Intergovernmental Affairs (H)

**State Bill Page:** <https://apps.legislature.ky.gov/record/26RS/HB100.html>

**HB137** **NEW SECTION OF THE CONSTITUTION OF KENTUCKY RELATING TO PROPERTY EXEMPT FROM TAXATION** (WILLIAMS, W) AN ACT proposing to create a new section of the Constitution of Kentucky relating to property exempt from taxation.

Propose to create a new section of the Constitution of Kentucky to provide homeowners who are 65 years of age or older with an exemption from any increase in the valuation of

their permanent residence that is assessed after the later of the year the homeowner turned 65 or the year the homeowner acquired the property; require the exemption to be in addition to the exemption provided in Section 170 of the Constitution of Kentucky and notwithstanding Sections 171, 172, and 174 of the Constitution of Kentucky; apply the exemption to increases in valuation that occur after the date the amendment is ratified by the voters; provide ballot language; submit to voters for ratification or rejection.

**Current Status:** 1/14/2026 - (H) Referred to Committee House Elections, Const. Amendments & Intergovernmental Affairs (H)

**State Bill Page:** <https://apps.legislature.ky.gov/record/26RS/HB137.html>

#### **HB147**

**INHERITANCE AND ESTATE TAX** (GRIFFEE, P) AN ACT relating to inheritance and estate tax.

Amend KRS 140.160, relating to the inheritance and estate taxes, to extend the deadline for filing a tax return from 18 months to 36 months for deaths on or after August 1, 2026; amend KRS 140.210 to correspondingly extend the due date for payment of tax and discount; amend KRS 140.222 to conform.

**Current Status:** 1/14/2026 - (H) Referred to Committee House Appropriations & Revenue (H)

**State Bill Page:** <https://apps.legislature.ky.gov/record/26RS/HB147.html>

#### **HB149**

**TRADE PRACTICES** (GROSSBERG, D) AN ACT relating to trade practices.

Create a new section of KRS Chapter 365 to define "prohibited advertisement" and "solicit"; prohibit a person from soliciting residential property owners with a prohibited advertisement, offering value in exchange for inspecting residential property owner's roof, offering value in exchange for making an insurance claim for damage to the residential property owner's roof, and providing an agreement authorizing repairs to a residential property owner's roof pursuant to a property insurance claim without providing a good-faith estimate of itemized and detailed cost of services.

**Current Status:** 1/14/2026 - (H) Referred to Committee House Judiciary (H)

**State Bill Page:** <https://apps.legislature.ky.gov/record/26RS/HB149.html>

#### **HB150**

**ROOFING CONTRACTORS** (GROSSBERG, D) AN ACT relating to roofing contractors.

Create new sections of KRS Chapter 198B to define terms; establish licensing for roofing contractors under the Department of Housing, Buildings and Construction; prohibit any persons not licensed under the department from holding himself or herself out as a roofing contractor; allow the department to issue roofing contractor licenses, promulgate administrative regulations, and implement disciplinary actions; establish applicant requirements and fee limitations; establish a fine and potential misdemeanor incarceration for violations; create the roofing contractors fund.

**Current Status:** 1/14/2026 - (H) Referred to Committee House Licensing, Occupations, & Administrative Regulations (H)

**State Bill Page:** <https://apps.legislature.ky.gov/record/26RS/HB150.html>

#### **HB158**

**TAX CREDIT FOR QUALIFIED HOME MODIFICATIONS** (CAMUEL, A) AN ACT relating to a tax credit for qualified home modifications.

Create a new section of KRS Chapter 141 to establish the qualified home modification

credit against the tax imposed in KRS 141.020; amend KRS 141.0205 to order the credit; amend KRS 131.190 to allow the Department of Revenue to report on the credit.

**Current Status:** 1/14/2026 - (H) Referred to Committee House Appropriations & Revenue (H)

**State Bill Page:** <https://apps.legislature.ky.gov/record/26RS/HB158.html>

### **HB159**

**ACCESSIBLE HOME INCOME TAX CREDIT (CAMUEL, A)** AN ACT relating to an accessible home income tax credit.

Create a new section of KRS Chapter 141 to establish the accessible home credit for taxable years beginning on or after January 1, 2027, but before January 1, 2031; amend KRS 141.0205 to order the credit; amend KRS 131.190 to allow the Department of Revenue to report on the credit.

**Current Status:** 1/14/2026 - (H) Referred to Committee House Appropriations & Revenue (H)

**State Bill Page:** <https://apps.legislature.ky.gov/record/26RS/HB159.html>

### **HB185**

**EMPLOYMENT (CALLAWAY, E)** AN ACT relating to employment.

Create new sections of KRS Chapter 335B.010 to 335B.070 to require hiring or licensing authorities to establish an application process that gives persons convicted of a crime an opportunity to obtain a determination about whether the crime will disqualify the individual from a position of public employment or occupational license before pursuing employment or training; require hiring or licensing authorities to formulate policies and procedures for the application process by promulgating regulations no later than January 1, 2027; provide an annual report to the Legislative Research Commission by November 1, 2027; provide that certain entities are exempted from the requirements of the application process; amend KRS 335B.020 to add criteria for hiring and licensing authorities to consider when determining if a conviction directly relates to the position of public employment or occupational license sought; amend KRS 335B.030 to require hiring or licensing authorities to evaluate information and provide written findings of fact to the applicant upon determination.

**Current Status:** 2/24/2026 - received in Senate

**State Bill Page:** <https://apps.legislature.ky.gov/record/26RS/HB185.html>

### **HB201**

**ALGORITHMIC DEVICES USED IN SETTING RENT (KULKARNI, N)** AN ACT relating to the use of algorithmic devices in setting the amount of rent to be charged to a residential tenant.

Create a new section of KRS Chapter 383 to define "algorithmic device"; prohibit the use of algorithmic devices in setting the amount of rent to be charged to a residential tenant and provide that such use violates KRS 367.170 and 367.175 of the Consumer Protection Act; provide that the prohibition shall apply to a landlord's calculation of rent for a rental agreement executed on or after the effective date of the Act.

**Current Status:** 1/14/2026 - (H) Referred to Committee House Judiciary (H)

**State Bill Page:** <https://apps.legislature.ky.gov/record/26RS/HB201.html>

### **HB202**

**RIGHTS AND OBLIGATIONS OF LANDLORDS AND TENANTS (KULKARNI, N)** AN ACT relating to rights and obligations of landlords and tenants to a residential lease.

Repeal and reenact various sections of KRS Chapter 383 to amend the Uniform Residential

Landlord and Tenant Act; create new sections of KRS Chapter 383 to conform; amend KRS 383.240 to conform; repeal KRS 383.300, 303.302, 383.500, 383.505, 383.515, 383.525, 383.540, 383.580, 383.620, and 383.665; apply to a lease made on or after the effective date of the Act.

**Current Status:** 1/14/2026 - (H) Referred to Committee House Judiciary (H)

**State Bill Page:** <https://apps.legislature.ky.gov/record/26RS/HB202.html>

## **HB203**

**ACCESSORY DWELLING UNITS** (KULKARNI, N) AN ACT relating to accessory dwelling units.

Create a new section of KRS Chapter 100 to define "accessory dwelling unit"; allow accessory dwelling unit as a permitted use in all residential zones; prohibit a planning unit from adopting regulations which would not allow a property owner to have one accessory dwelling unit on the owner's property, impose requirements on accessory dwelling units different than those placed on single-family homes, or assess additional fees on accessory dwelling units; allow a planning unit to enforce regulations that require notification of the construction of a new accessory dwelling unit, prohibit more than one accessory dwelling unit on a property, assess a one-time fee of \$250 at the time the accessory dwelling unit is created, and prohibit the accessory dwelling unit's use as a short-term rental.

**Current Status:** 1/14/2026 - (H) Referred to Committee House Local Government (H)

**State Bill Page:** <https://apps.legislature.ky.gov/record/26RS/HB203.html>

## **HB204**

**DUPLEXES** (KULKARNI, N) AN ACT relating to duplexes.

Create a new section of KRS Chapter 100 to define "duplex"; allow duplexes as a permitted use in all residential zones; prohibit a planning unit from adopting or enforcing regulations that would exclude duplexes in residential zones or impose requirements or fees on duplexes different than those for single-family homes.

**Current Status:** 1/14/2026 - (H) Referred to Committee House Local Government (H)

**State Bill Page:** <https://apps.legislature.ky.gov/record/26RS/HB204.html>

## **HB205**

**PLANNING AND ZONING** (KULKARNI, N) AN ACT relating to planning and zoning.

Create a new section of KRS Chapter 100 to define terms; allow multi-unit dwellings and mixed-use developments as permitted uses in commercial zones; prohibit a planning unit from adopting or enforcing regulations that do not allow multi-unit dwellings and mixed-use developments in commercial zones, impose requirements on multi-unit dwellings or mixed-use developments more restrictive than other uses in a zone, or require certain parking restrictions on multi-unit dwellings or mixed-use developments.

**Current Status:** 1/14/2026 - (H) Referred to Committee House Local Government (H)

**State Bill Page:** <https://apps.legislature.ky.gov/record/26RS/HB205.html>

## **HB206**

**KENTUCKY BUILDING CODE** (KULKARNI, N) AN ACT relating to the Kentucky Building Code.

Create a new section of KRS Chapter 198B to permit less than 6 stories of Residential Group R-2 occupancy to be served by a single exit.

**Current Status:** 1/14/2026 - (H) Referred to Committee House Licensing, Occupations, & Administrative Regulations (H)

**State Bill Page:** <https://apps.legislature.ky.gov/record/26RS/HB206.html>

## **HB228**

**TAX CREDIT FOR RENTERS** (WATKINS, J) AN ACT relating to a tax credit for renters.

Create a new section of KRS Chapter 141 to establish a refundable qualified rent payment credit for taxable years beginning on or after January 1, 2027, but before January 1, 2031, in the amount of 25 percent of the qualified rent payments made during the taxable year, not to exceed \$1,000; amend KRS 141.0205 to order the credit; amend KRS 131.190 to allow reporting by the Department of Revenue.

**Current Status:** 1/14/2026 - (H) Referred to Committee House Appropriations & Revenue (H)

**State Bill Page:** <https://apps.legislature.ky.gov/record/26RS/HB228.html>

## **HB229**

**HOUSING** (WATKINS, J) AN ACT relating to housing, making an appropriation therefor, and declaring an emergency.

Create a new section of KRS Chapter 198A to create the affordable housing loan pool fund to be administered by the Kentucky Housing Corporation to provide rehabilitation and construction loans to eligible entities; specify terms and process; amend KRS 198A.080 to modify criteria for housing development loan fund, require notice of eligible funds, and allow expenditure of funds for technical and administrative costs; create new section of KRS Chapter 198A to establish parameters by which the Kentucky Housing Corporation shall review and approve the affordable housing credit; create a new section of KRS Chapter 141 to establish the affordable housing credit; amend KRS 141.0205 to order the credit; amend KRS 131.190 to allow the Department of Revenue to report on the credits; appropriate \$102,000,000 from the Budget Reserve Trust Fund account for various affordable housing initiatives; APPROPRIATION; EMERGENCY.

**Current Status:** 1/14/2026 - (H) Referred to Committee House Appropriations & Revenue (H)

**State Bill Page:** <https://apps.legislature.ky.gov/record/26RS/HB229.html>

## **HB233**

**AMEND CONSTITUTION RELATING TO PROPERTY EXEMPT FROM TAXATION** (BAUMAN, J) AN ACT proposing to amend Section 172B of the Constitution of Kentucky relating to property exempt from taxation.

Propose to amend Section 172B of the Constitution of Kentucky to expand the freeze on an assessment or reassessment moratorium to include the development of property and to remove the 5-year expiration date for the moratorium; provide ballot language; submit to voters for ratification or rejection.

**Current Status:** 1/15/2026 - (H) Referred to Committee House Elections, Const. Amendments & Intergovernmental Affairs (H)

**State Bill Page:** <https://apps.legislature.ky.gov/record/26RS/HB233.html>

## **HB235**

**AMEND CONSTITUTION RELATING TO PROPERTY EXEMPT FROM TAXATION** (BAUMAN, J) AN ACT proposing to create a new section of the Constitution of Kentucky relating to property exempt from taxation.

Propose to create a new section of the Constitution of Kentucky to exempt homeowners who are 65 years of age or older from any increase in the valuation of their permanent

residence that is assessed after the later of the year the homeowner turned 65 or the year the homeowner acquired the property; require the exemption to be in addition to the exemption provided in Section 170 of the Constitution of Kentucky and notwithstanding Sections 171, 172, and 174 of the Constitution of Kentucky; apply the exemption to increases in valuation that occur after the date the amendment is ratified by the voters; provide ballot language; submit to voters for ratification or rejection.

**Current Status:** 1/15/2026 - (H) Referred to Committee House Elections, Const. Amendments & Intergovernmental Affairs (H)

**State Bill Page:** <https://apps.legislature.ky.gov/record/26RS/HB235.html>

## **HB239**

**ABANDONED PROPERTY (KULKARNI, N)** AN ACT relating to abandoned property.

Amend KRS 383.020 to include duties of a landlord with respect to abandoned personal property.

**Current Status:** 1/15/2026 - (H) Referred to Committee House Judiciary (H)

**State Bill Page:** <https://apps.legislature.ky.gov/record/26RS/HB239.html>

## **HB242**

**AMEND CONSTITUTION RELATING TO PROPERTY EXEMPT FROM TAXATION (WHITE, R)** AN ACT proposing to create a new section of the Constitution of Kentucky relating to property exempt from taxation.

Propose to create a new section of the Constitution of Kentucky to exempt from taxation a portion of the assessed value of real property maintained as the permanent residence of an owner who is a veteran or first responder; require an owner to meet the disability requirements under Section 170 of the Constitution of Kentucky; allow real property maintained as the permanent residence of the surviving spouse of a veteran or first responder to receive an exemption based on the qualifiers of the veteran or first responder prior to his or her death; allow the General Assembly to set qualification requirements by law; prohibit a property from receiving more than one exemption under this new section of the Constitution of Kentucky; allow the exemption to be in addition to the exemption provided in Section 170 of the Constitution of Kentucky; provide that the exemptions supersede contrary provisions of Sections 171, 172, and 174 of the Constitution of Kentucky; apply the exemptions to property assessed on or after January 1, 2028; provide ballot language; submit to voters for ratification or rejection.

**Current Status:** 1/15/2026 - (H) Referred to Committee House Elections, Const. Amendments & Intergovernmental Affairs (H)

**State Bill Page:** <https://apps.legislature.ky.gov/record/26RS/HB242.html>

## **HB245**

**AMEND CONSTITUTION RELATING TO PROPERTY EXEMPT FROM TAXATION (BANTA, K)** 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 to \$75,000; require the homestead exemption amount to be indexed every year; provide ballot language; submit to voters for ratification or rejection; apply to property assessments beginning on or after January 1, 2027.

**Current Status:** 1/15/2026 - (H) Referred to Committee House Elections, Const. Amendments & Intergovernmental Affairs (H)

**State Bill Page:** <https://apps.legislature.ky.gov/record/26RS/HB245.html>

**HB264****THEFT BY DECEPTION** (PROCTOR, M) AN ACT relating to theft by deception.

Amend KRS 514.040, relating to theft by deception, to establish a presumption that a person creates or reinforces a false impression when the person lists or advertises residential or commercial real property for sale, lease, or rent without legal title or authority. HFA(1) Establish a presumption that a person creates or reinforces a false impression when the person lists or advertises vacant land for sale, lease, or rent without legal title or authority.

**Current Status:** 2/17/2026 - received in Senate

**State Bill Page:** <https://apps.legislature.ky.gov/record/26RS/HB264.html>

**HB271****AFFORDABLE HOUSING** (GROSSBERG, D) AN ACT relating to affordable housing.

Create a new section of KRS Chapter 198A to establish the abandoned home pool fund to be administered by the Kentucky Housing Corporation to purchase and improve vacant and abandoned homes for rental to eligible individuals and families; specify application process and eligibility criteria.

**Current Status:** 1/15/2026 - (H) Referred to Committee House Local Government (H)

**State Bill Page:** <https://apps.legislature.ky.gov/record/26RS/HB271.html>

**HB276****KEEPING CHICKENS ON RESIDENTIAL PROPERTY.** (DOAN, S) AN ACT relating to keeping chickens on residential property.

Create a new section of KRS Chapter 65 to define "backyard chicken"; allow a person to keep 6 or fewer backyard chickens on residential property in cities and certain other local governments; establish requirements and restrictions on local regulatory authority.

**Current Status:** 2/6/2026 - received in Senate

**State Bill Page:** <https://apps.legislature.ky.gov/record/26RS/HB276.html>

**HB283****FOREIGN TRANSACTIONS** (SHARP, S) AN ACT relating to foreign transactions in the Commonwealth.

Create a new section of KRS Chapter 39G to define "center," "executive director," "foreign enterprise," and "resident of the Commonwealth"; prohibit a resident of the Commonwealth from engaging in a transaction with a foreign enterprise if the transaction would result in foreign control of intellectual property, infrastructure, technology, or assets critical to the economic security of the Commonwealth, obstruction of counter-intelligence efforts, or would compromise the economic security of the Commonwealth; require the Kentucky Intelligence Fusion Center to review and investigate a transaction between a foreign enterprise and a resident of the Commonwealth; require the center to notify the executive director of the Kentucky Office of Homeland Security once it has determined that a transaction would compromise the economic security of the Commonwealth; require the center to refer the matter to the appropriate federal authorities if a transaction would compromise the security of the United States; allow the center to contact other state and local agencies and access state and local databases if necessary in pursuit of a review or an investigation; require the center to assess whether the transaction between a foreign enterprise and a resident of the Commonwealth would pose a threat to the security of the Commonwealth, the level of threat the transaction would pose, whether that threat has been mitigated, whether the transaction is with or on behalf of a foreign government, and whether a foreign entity may obtain control of critical infrastructure, technology, or assets critical to the economic security of the Commonwealth; require the center to refer the

matter to the Attorney General and notify the executive director of the Kentucky Office of Homeland Security if it determines that the transaction would pose as a threat to the Commonwealth and the threat cannot be mitigated; require the center to meet with the co-chairs of the Legislative Oversight and Investigations Committee at least twice a year to discuss any findings in its review or investigations that would compromise the economic security of the Commonwealth; allow either co-chair of the Legislative Investigations and Oversight Committee to compel additional meetings; require the co-chairs of the Legislative Oversight and Investigations Committee to have required security clearance before meeting with the center; prohibit the center from meeting with the co-chairs if neither have obtained the required security clearance; exempt the meeting between the center and the co-chairs of the Legislative Oversight and Investigations Committee from the Kentucky Open Meetings Act and exempt any records produced in the meeting from the Kentucky Open Records Act; require center to submit an annual report to the Legislative Oversight and Investigations Committee; exempt certain data from the report from the Kentucky Open Records Act; exempt certain data from the report from the Kentucky Open Meetings Act; direct that the first report to the Legislative Oversight and Investigations Committee be issued by July 1, 2027.

**Current Status:** 1/16/2026 - (H) Referred to Committee House Judiciary (H)

**State Bill Page:** <https://apps.legislature.ky.gov/record/26RS/HB283.html>

## **HB285**

**PROPERTY TAX HOMESTEAD EXEMPTION FOR DISABLED VETERANS** (MOORE, A) AN ACT relating to a property tax homestead exemption for disabled veterans.

Create a new section of KRS Chapter 132, relating to state and local property taxes, to establish a homestead exemption in an amount up to \$100,000 for veterans with a 50% or greater service-connected disability; establish requirements for the exemption; allow the permanent residence of a veteran's surviving spouse to continue to receive the exemption; require the Department of Revenue to prescribe forms and an application process for the exemption; apply the exemption to state, county, city, and special district taxes; allow mobile homes, manufactured houses, recreational homes, and modular homes to qualify for the exemption; require title transfers on property receiving the exemption to be reported to the property valuation administrator; allow the exemption to apply to the value of the property that is assessable to the owner or proportioned to his or her interest when the property is jointly owned or owned through a stock or membership corporation; allow partial or full refunds if an overpayment occurs upon application of the exemption; apply to property assessed on or after January 1, 2027.

**Current Status:** 1/16/2026 - (H) Referred to Committee House Appropriations & Revenue (H)

**State Bill Page:** <https://apps.legislature.ky.gov/record/26RS/HB285.html>

## **HB294**

**DELINQUENT TAX LIENS** (STALKER, S) AN ACT relating to delinquent tax liens.

Amend KRS 134.490 to modify notification requirements for third-party purchasers of delinquent taxes; amend KRS 134.504 to require notice of the homestead exemption application process.

**Current Status:** 1/16/2026 - (H) Referred to Committee House Appropriations & Revenue (H)

**State Bill Page:** <https://apps.legislature.ky.gov/record/26RS/HB294.html>

## **HB295**

**SCREENING OF RESIDENTIAL TENANTS** (STALKER, S) AN ACT relating to the screening of residential tenants.

Create new sections of KRS Chapter 383 to prohibit landlords from charging screening fees without notice to the applicant; require screening criteria from landlords; require landlords to provide notice of denial to applicants; allow applicants to view the property before a security deposit is paid.

**Current Status:** 1/16/2026 - (H) Referred to Committee House Judiciary (H)

**State Bill Page:** <https://apps.legislature.ky.gov/record/26RS/HB295.html>

### **HB300**

**CONTRACTORS** (GROSSBERG, D) AN ACT relating to contractors.

Create new sections of KRS Chapter 198B to define terms; establish licensing for contractors under the Department of Housing, Buildings and Construction; prohibit any persons not licensed by the department from holding himself or herself out as a contractor; allow the department to issue contractor licenses, promulgate administrative regulations, and implement disciplinary actions; establish applicant requirements and fee limitations; provide for injunctive relief; create the contractors fund; amend various sections of KRS Chapter 367 to define terms; direct that a person may cancel a real estate goods and services contract within 5 business days; establish additional items a contractor must furnish a person prior to entering into a real estate goods or services contract with a person; prohibit additional practices by contractors; provide that this Act applies to contracts entered on or after the effective date of this Act.

**Current Status:** 1/16/2026 - (H) Referred to Committee House Licensing, Occupations, & Administrative Regulations (H)

**State Bill Page:** <https://apps.legislature.ky.gov/record/26RS/HB300.html>

### **HB317**

**CREATE SECTION OF CONSTITUTION RELATING TO PROPERTY EXEMPT FROM TAXATION** (GROSSBERG, D) AN ACT proposing to create a new section of the Constitution of Kentucky relating to property exempt from taxation.

Propose to create a new section of the Constitution of Kentucky to exempt homeowners who are 65 years of age or older from any increase in the valuation of their permanent residence that is assessed after the later of the year the homeowner turned 65 or the year the homeowner acquired the property; require the exemption to be in addition to the exemption provided in Section 170 of the Constitution of Kentucky; apply the exemption only to increases occurring until the assessed value of the property is \$500,000; prohibit exempting increases occurring after the real property is assessed above \$500,000; require the \$500,000 to be indexed every two years; require any portion of the assessed value previously exempted under this section to retain its exempt status as long as the real property continues to be maintained as the permanent residence of the owner who is 65 years of age or older; require the exemption to be notwithstanding Sections 171, 172, and 174 of the Constitution of Kentucky; apply the exemption to increases in valuation that occur after the date the amendment is ratified by the voters; provide ballot language; submit to voters for ratification or rejection.

**Current Status:** 1/20/2026 - (H) Referred to Committee House Elections, Const. Amendments & Intergovernmental Affairs (H)

**State Bill Page:** <https://apps.legislature.ky.gov/record/26RS/HB317.html>

### **HB319**

**LANDOWNERS AND TENANTS** (GROSSBERG, D) AN ACT relating to landlords and tenants.

Create a new section of KRS Chapter 383 to establish a civil cause of action for a tenant against a landlord who receives a citation for a violation of a local housing code and does not remedy the violation within 90 days; provide that if the cost of the repair exceeds 12

months' rent, the landlord may refund rent and obtain possession of the property within 30 days; establish procedure for determining cost of repair; specify recoverable damages; establish procedure for maintaining a forcible detainer action during the pendency of the tenant's civil action; require rent due during pendency of civil action to be paid into court; declare a waiver of rights to be unenforceable; provide that the Act may be cited as the Make Our Landlords Diligent (M.O.L.D) Act.

**Current Status:** 1/20/2026 - (H) Referred to Committee House Judiciary (H)

**State Bill Page:** <https://apps.legislature.ky.gov/record/26RS/HB319.html>

### **HB326**

**RESIDENTIAL SAFETY** (WATKINS, J) AN ACT relating to residential safety.

Create a new section of KRS 227.200 to 227.400 to require an owner, seller, or lessor to have functional smoke detectors in all existing single-family and multifamily residential units; require a seller or lessor to verify compliance in an affidavit prior to transfer or tenancy of property; direct that seller or landlord may be subject to a civil penalty for violation; exempt real estate licensees from liability.

**Current Status:** 1/20/2026 - (H) Referred to Committee House Licensing, Occupations, & Administrative Regulations (H)

**State Bill Page:** <https://apps.legislature.ky.gov/record/26RS/HB326.html>

### **HB330**

**JURISDICTION OF CONTRACTOR DISPUTES** (GROSSBERG, D) AN ACT relating to jurisdiction of contractor disputes involving real property.

Create a new section of KRS Chapter 411 to establish exclusive jurisdiction for contractor dispute actions involving real property located in this state.

**Current Status:** 1/20/2026 - (H) Referred to Committee House Judiciary (H)

**State Bill Page:** <https://apps.legislature.ky.gov/record/26RS/HB330.html>

### **HB331**

**REAL PROPERTY PURCHASE AT A MASTER COMMISSIONER'S SALE** (GROSSBERG, D) AN ACT relating to real property purchased at a master commissioner's sale.

Amend KRS 91.514 and create a new section of KRS Chapter 426 to establish that any residential property that is purchased at a master commissioner's sale or other court-ordered sale in a county that has a land bank authority and was occupied at any time within the 2 years prior to the sale must undergo renovations within 6 months of obtaining the title to the property and must be returned to a state of occupancy within specified time periods; define terms; establish a fine of \$100 per day payable to the local government for noncompliance.

**Current Status:** 1/20/2026 - (H) Referred to Committee House Judiciary (H)

**State Bill Page:** <https://apps.legislature.ky.gov/record/26RS/HB331.html>

### **HB333**

**HOUSING** (POLLOCK, M) AN ACT relating to housing.

Create a new section of KRS Chapter 100 to define terms; make affordable housing developed by a religious developer a permitted use and require only a ministerial review by a planning unit for compliance with the section; include requirements that an affordable housing development must meet including that it be on property owned by a religious institution prior to January 1, 2026, exclusively contains affordable housing, be less than 24 units and be located only on a parcel in certain zones, and to have obtained all other permits; require a religious institution that does not continue to qualify to seek approval from a planning unit; allow the Kentucky Housing Corporation to advise religious

developers regarding affordable housing developments; allow homeless shelters operated by a religious institution to be permitted uses in commercial or business zones.

**Current Status:** 2/9/2026 - received in Senate

**State Bill Page:** <https://apps.legislature.ky.gov/record/26RS/HB333.html>

### **HB337**

**RENTAL PROPERTY** (ROBERTS, T) AN ACT relating to rental property.

Create new sections of KRS Chapter 383 to allow landlords to terminate rental agreements upon 3 days' notice when law enforcement or fire protection services are dispatched to a property more than 3 times in a 6-month period and set refund provisions.

**Current Status:** 1/21/2026 - (H) Referred to Committee House Judiciary (H)

**State Bill Page:** <https://apps.legislature.ky.gov/record/26RS/HB337.html>

### **HB338**

**FORCIBLE ENTRY AND DETAINER** (WITTEN, S) AN ACT relating to forcible entry and detainer.

Create new sections of KRS 383.200 to 383.285 to provide for expungement of records in eviction proceedings that are dismissed; prohibit minors from being named in an action for forcible detainer unless the minor is a leaseholder; provide for expungement of a minor's name from an order; amend KRS 383.250 to provide for sealing of records; amend KRS 367.310 to prohibit consumer reporting agencies from maintaining information in their files relating to dismissed eviction actions; provide that the expungement of dismissed eviction actions applies to actions initiated on or after the effective date of the Act.

**Current Status:** 1/21/2026 - (H) Referred to Committee House Judiciary (H)

**State Bill Page:** <https://apps.legislature.ky.gov/record/26RS/HB338.html>

### **HB340**

**TERMINATION OF RESIDENTIAL LEASES** (WILLNER, L) AN ACT relating to termination of residential leases.

Create new sections of KRS Chapter 383 to define terms; permit a tenant to terminate a residential lease or rental agreement if he or she is seeking relocation due to a recent mental or physical health emergency; require the tenant to pay any rent due prorated to the effective date of termination; relieve the tenant from liability for any other rent or fees resulting from the termination; permit a covered tenant to terminate a lease or rental agreement upon the death of his or her spouse or cotenant; permit a tenant to terminate a residential lease or rental agreement if the landlord fails to abate a lead-hazard; relieve the tenant from liability for any other rent or fees resulting from the termination due to a lead-hazard; direct that provisions apply only to leases or rental agreements entered into or renewed on or after the effective date of the Act.

**Current Status:** 1/21/2026 - (H) Referred to Committee House Judiciary (H)

**State Bill Page:** <https://apps.legislature.ky.gov/record/26RS/HB340.html>

### **HB354**

**HOMELESSNESS PREVENTION** (WATKINS, J) AN ACT relating to homelessness prevention, making an appropriation therefor, and declaring an emergency.

Create a new section of KRS Chapter 194A to create the homelessness prevention fund to be administered by the Cabinet for Health and Family Services for continuum of care funds; specify eligible uses and eligible entities; amend KRS 198A.027 to allow appropriations to be used for homeless initiatives; appropriate \$2,000,000 from the budget reserve trust fund to the homelessness prevention fund; APPROPRIATION; EMERGENCY.

**Current Status:** 1/21/2026 - (H) Referred to Committee House Appropriations & Revenue (H)

**State Bill Page:** <https://apps.legislature.ky.gov/record/26RS/HB354.html>

**HB355**

**PROPERTY APPRAISERS** (MCPHERSON, S) AN ACT relating to real property appraisers.

Create a new section of KRS 324A.010 to 324A.100 to require actions against a certified or licensed real property appraiser to be brought within 1 year; amend various sections of KRS Chapter 324A to change "real estate appraisal" to "real property appraisal"; define "evaluation," "federally related transaction," and "real property-related financial transaction"; replace the Real Estate Appraisers Board with an independent agency to be known as the Real Property Appraisers Board; attach the Real Property Appraisers Board to the Department of Professional Licensing for administrative purposes; change the number of board members from 5 to 7; require 2 board members to be certified residential real property appraisers; require those employed by the board to investigate grievances to have 10 years of experience, hold a credential equal to the credential held by the appraiser under investigation, and have experience in appraising the type of property relevant to the investigation; allow the board to employ persons it deems necessary; allow the board to use hearing officers of the Attorney General's Office; allow the board or its authorized agents to give advice on best practices management; prohibit legal action arising from any advice given by the board or its agents relating to best practices management; prohibit any person not licensed or certified as a real property appraiser from providing any type of appraisal performed by a licensed or certified real property appraiser unless they are exempt; allow a licensed or certified real property appraiser to provide an evaluation; require a certificate or license holder to complete 28 hours of continuing education hours; allow hours completed for 1 USPAP update course to apply toward the continuing education requirement; require complaints to be filed with the board within 1 year after the date of transmittal of the appraisal report; establish a biennial license renewal period; increase initial application and renewal fees from \$200 to \$400; amend KRS 324B.045 to remove the Real Estate Appraisers Board from the Division of Real Property Boards; amend KRS 133.120 to allow a tax consultant and licensed real estate sales associate to receive compensation to represent a property owner at a conference with the property valuation administrator or in an appeal before the board; amend KRS 154.60-040, 198B.702, 324.085, 324A.035, 324A.050, 324A.088, 324A.100, 324A.150, 324A.152, 324A.158, 324A.162, 324A.164, 324B.030, 350.280, 413.140, 56.806, 56.8175, 56.823, 99.830, and 99.835 to conform. HCS(1) Retain original provisions, except allow the board to refer violations to the Attorney General, Commonwealth's attorneys, and county attorneys rather than file actions directly; require actions against an appraisal management company to be brought within 1 year, and any actions for fraud or misrepresentation within 5 years; allow the board to employ an executive director; require an executive director to be a certified general or residential real property appraiser and have 10 years of experience in Kentucky; prohibit use of the title "real property damage appraiser" unless certified or licensed by the board; exempt a bank or banker that provides appraisals or appraisal reviews in the normal course of business, and a staff or independent adjuster licensed under KRS Chapter 304 or any other representative of an insurance company in the settlement of an insurance claim from KRS Chapter 324A; prohibit an appraiser from negotiating, or advertising to negotiate, on behalf of an insured on an insurance claim relating to real property; allow an appraiser to advocate for the accuracy of his or her appraisal report; require the board to establish fee amounts by administrative regulation; delete fee amounts set in statute and require an appraisal management company to certify that all appraisal reports meet the minimum reporting requirements in accordance with USPAP; make technical corrections.

**Current Status:** 2/26/2026 - received in Senate

*State Bill Page:* <https://apps.legislature.ky.gov/record/26RS/HB355.html>

**HB356**

**LOCAL GOVERNMENT** (BRIDGES, R) AN ACT relating to local government.

Amend KRS 132.380 to require the examination of candidates for the office of property valuation administrator to be offered by the Kentucky Community and Technical College System (KCTCS); require the Department of Revenue to provide KCTCS with examination questions and other relevant examination information; establish the examination period; require KCTCS to work with the department to promulgate administrative regulations for the examination registration and establishment of fees; require KCTCS to provide the Department of Revenue information from a candidate's examination for purposes of determining if the candidate passed the examination; establish a deadline for the Department of Revenue to issue a certificate of fitness and qualification to candidates who passed the examination; make technical corrections.

*Current Status:* 2/17/2026 - (H) recommitted to committee Interim Appropriations & Revenue

*State Bill Page:* <https://apps.legislature.ky.gov/record/26RS/HB356.html>

**HB405**

**OCCUPATIONAL LICENSING FEES** (DONWORTH, A) AN ACT relating to occupational license fees levied by a board of education.

Amend KRS 160.603, relating to occupational license taxes for schools, to require a favorable vote of the local board of education prior to taking any other action to levy or increase the tax; require publication of the meeting in which the vote is expected to occur on the local board of education's website; subject an increase in the tax rate under KRS 160.607 to publication and public hearing requirements; expand the notification requirements for the public hearing; amend KRS 160.607 to require compliance with the publication and public hearing requirements and also a favorable vote by the fiscal court prior to authorizing an increase in a tax rate above the general maximum rate for school districts in counties having 300,000 or more inhabitants; amend KRS 160.484 to require the fiscal court to vote on an increase in a tax rate above the general maximum rate for school districts in counties having 300,000 or more inhabitants; set requirements for the rate based on the outcome of the vote; amend KRS 160.485, relating to recall procedures for proposed license tax levies or rate increases, to conform.

*Current Status:* 1/23/2026 - (H) Referred to Committee House Appropriations & Revenue (H)

*State Bill Page:* <https://apps.legislature.ky.gov/record/26RS/HB405.html>

**HB411**

**AFFORDABLE HOUSING TRUST FUND** (BRATCHER, S) AN ACT relating to the affordable housing trust fund.

Amend KRS 64.012 to increase and modify fees received by the county clerk; after January 1, 2027, allow recalculation using the CPI-U, with the fee increase going to the Affordable Housing Trust Fund; apply to fees received by county clerks for services provided on or after August 1, 2026.

*Current Status:* 1/23/2026 - (H) Referred to Committee House Local Government (H)

*State Bill Page:* <https://apps.legislature.ky.gov/record/26RS/HB411.html>

**HB417**

**FARMLAND PRESERVATION LOAN PROGRAM** (OSBORNE, D) AN ACT relating to the Farmland Preservation Loan Program.

Create a new section of KRS 247.940 to 247.978 to define "participating lender"; authorize the Kentucky Agricultural Finance Corporation to establish, administer, and fund a Farmland Preservation Loan Program and enter into a loan participation agreement with a qualified participating lender to purchase interests in promissory notes to allow a borrower to purchase or improve an agricultural property located within the Commonwealth; authorize the Kentucky Agricultural Finance Corporation to promulgate administrative regulations to administer the Farmland Preservation Loan Program.

**Current Status:** 1/23/2026 - (H) Referred to Committee House Agriculture (H)

**State Bill Page:** <https://apps.legislature.ky.gov/record/26RS/HB417.html>

#### **HB426**

**TAX CREDIT FOR RENTERS** (STEVENSON, P) AN ACT relating to a tax credit for renters.

Create a new section of KRS Chapter 141 to establish a refundable qualified rent payment credit for taxable years beginning on or after January 1, 2027, but before January 1, 2031, in the amount of 25% of the qualified rent payments made during the taxable year, not to exceed \$1,000; amend KRS 141.0205 to order the credit; amend KRS 131.190 to allow reporting by the Department of Revenue.

**Current Status:** 1/27/2026 - (H) Referred to Committee House Appropriations & Revenue (H)

**State Bill Page:** <https://apps.legislature.ky.gov/record/26RS/HB426.html>

#### **HB435**

**INHERITANCE TAX** (GROSSL, V) AN ACT relating to inheritance tax.

Amend KRS 140.070 and 140.080 to include a foster child as a Class A beneficiary and to delete language that only applies to deaths occurring prior to July 1, 1995, or between July 1, 1995, and June 30, 1998; apply to estates of decedents who die on or after August 1, 2026.

**Current Status:** 1/28/2026 - (H) Referred to Committee House Appropriations & Revenue (H)

**State Bill Page:** <https://apps.legislature.ky.gov/record/26RS/HB435.html>

#### **HB446**

**HOME INSTALLATION CREDIT** (KULKARNI, N) AN ACT relating to the home installation credit.

Create a new section of KRS Chapter 141 establishing the refundable home installation credit, not to exceed \$7,500 annually, for qualifying home installations to increase the habitability or efficiency of the residence for individuals that are age 65 or older or have a physical or mental impairment; effective for taxable years beginning on or after January 1, 2027, but before January 1, 2031; amend KRS 141.0205 to establish ordering of the credit; amend KRS 131.190 to allow information to be provided to the Legislative Research Commission.

**Current Status:** 1/29/2026 - (H) Referred to Committee House Appropriations & Revenue (H)

**State Bill Page:** <https://apps.legislature.ky.gov/record/26RS/HB446.html>

#### **HB449**

**MISSCLASSIFICATION OF EMPLOYEES** (STALKER, S) AN ACT relating to misclassification of employees.

Create a new section of KRS Chapter 337 to provide a remedy for employees misclassified

as independent contractors; amend KRS 337.010 to define "independent contractor" and "misclassified"; repeal KRS 336.137, relating to marketplace contractors.

**Current Status:** 1/29/2026 - (H) Referred to Committee House BR Sub. on Econ. Dev., Public Pro., Tour., and Energy (H)

**State Bill Page:** <https://apps.legislature.ky.gov/record/26RS/HB449.html>

## **HB458**

**UNIVERSAL RECOGNITION OF OCCUPATIONAL LICENSES (DOAN, S) AN ACT** relating to universal recognition of occupational licenses.

Create new sections of KRS Chapter 335B to allow universal recognition of occupational licenses and government certifications; include work experience as a basis for licensure or certification; explicitly include military personnel and their spouses; provide that the Act may be cited as the Universal Recognition of Occupational Licenses Act.

**Current Status:** 1/29/2026 - (H) Referred to Committee House Licensing, Occupations, & Administrative Regulations (H)

**State Bill Page:** <https://apps.legislature.ky.gov/record/26RS/HB458.html>

## **HB468**

**CIVIL RIGHTS (ELLIOTT, D) AN ACT** relating to civil rights.

Create a new section of KRS 344.010 to 344.025 to define terms; set standards for determinations of impairments; amend KRS 344.010 to define "major life activities," "regarded as having such an impairment," and "transitory impairment"; amend KRS 344.020 to provide for execution of the policies embodied in the Americans with Disabilities Act Amendments Act of 2008; amend KRS 344.030 to provide that "qualified individual with a disability" is to be interpreted consistently with the Americans with Disabilities Act of 2008; amend KRS 344.190 to remove the adjudicative powers of the Human Rights Commission regarding matters related to employment and public accommodations; amend KRS 344.200 to provide that an aggrieved individual may file a civil action for a discriminatory practice other than a housing practice without first filing a complaint with the Human Rights Commission; require a probable cause determination on a complaint to be made within 30 days of the commission's receipt of the respondent's response or the expiry of the time for a response, whichever is later; require orders dismissing complaints with the commission to be made without prejudice; allow an aggrieved individual to file a civil action for the same grievance while a complaint is either pending with or has been dismissed by the Human Rights Commission; provide that the filing of a complaint before the commission does not toll the statute of limitations for the filing of a civil action; provide that the statute of limitations for an action filed by the commission on behalf of a private party who has not previously filed an action for that grievance is 3 years as provided under KRS 413.115; provide that a civil action for a grievance may only be filed by either the private party or the commission but not both; allow for a private party or the commission to intervene as a third party in a civil action filed by the other; bar the recovery of monetary damages by the commission; limit a private party's remedies to those set out in KRS 344.450; provide that all matters of fact are to be triable by jury; allow a private party with an complaint already filed with or pending before the commission to bring a civil action for the same grievance within 1 year of the effective date of this Act; amend KRS 344.320 to eliminate adjudicative functions of local commissions; amend KRS 344.635 to allow a party to a complaint for a discriminatory housing charge with the Human Rights Commission to demand a trial by jury if a civil action is elected in lieu of administrative hearing; repeal KRS 344.210, 344.230, 344.240, 344.270, and 344.340 related to adjudicative functions of the Human Rights Commission; amend KRS 344.660 and 344.675 to conform.

**Current Status:** 2/26/2026 - (H) SECOND READING, to Rules

**State Bill Page:** <https://apps.legislature.ky.gov/record/26RS/HB468.html>

**HB474**

**RESIDENTIAL SAFETY** (TATE, N) AN ACT relating to residential safety.

Create a new section of KRS 227.200 to 227.400 to require an owner, seller, or lessor to have functional smoke detectors in all existing single-family and multifamily residential units; require a seller or lessor to verify compliance in an affidavit prior to transfer or tenancy of property; exempt KRS Chapter 324 licensees from liability; direct the state fire marshal to recommend use of carbon monoxide and fuel and gas leak detectors and provide an annual incident report on fire and carbon monoxide-related injuries and deaths to the State Fire Commission.

**Current Status:** 1/30/2026 - (H) Referred to Committee House Licensing, Occupations, & Administrative Regulations (H)

**State Bill Page:** <https://apps.legislature.ky.gov/record/26RS/HB474.html>

**HB494**

**ADMINISTRATIVE REGULATIONS** (ROBERTS, T) AN ACT relating to administrative regulations.

Create new sections of KRS Chapter 13A to establish a process for final legislative approval or disapproval of administrative regulations promulgated by designated administrative bodies; indicate that approved administrative regulations will be considered ratified by the General Assembly only after enactment of legislation that specifically approves the section range, chapter, or title; delay the effective date of an affected regulation until the ratification process is complete; allow regulations necessary to prevent a loss of federal or state funding to go into effect sooner but remain subject to final approval; deem a disapproved ordinary regulation void or emergency regulation expired; require the regulations compiler to submit an eligible regulation list to the Committee on Committees of each chamber; establish session procedures and rules for the regulation review process in the legislature; require each administrative body to submit a list of its ratified regulations to the regulations compiler; authorize the General Assembly to prepare an omnibus bill to cover approved and disapproved regulations; amend KRS 13A.010 to define "final legislative approval" and "ratified"; amend KRS 13A.040 to require the regulations compiler to maintain a ratification status list for all regulations; amend KRS 13A.3102 to make regulation ratification apply to the 7-year certification process; amend KRS 13A.331 to make the ratification status of a regulation supersede its traditional adoption and effective status; amend KRS 13A.190 to conform.

**Current Status:** 2/3/2026 - (H) Referred to Committee House Licensing, Occupations, & Administrative Regulations (H)

**State Bill Page:** <https://apps.legislature.ky.gov/record/26RS/HB494.html>

**HB495**

**LOCAL OCCUPATIONAL LICENSE FEES** (DIETZ, S) AN ACT relating to local occupational license fees.

Create a new section of KRS Chapter 91A to define terms; require 100% of the wages of an employee associated with the corporate office to be apportioned to the local government where the corporate office is located; exclude wages for work performed at a satellite office; require 100% of the wages of an employee assigned to a state government office to be apportioned to the local government where the state government office is located; allow a refund claim for occupational license fees paid for work physically performed outside of the local government's jurisdiction; establish requirements for refunds; amend KRS 67.780 to conform; apply the apportionment and refund requirements to incentive agreements entered into or amended on or after the effective date of the Act.

**Current Status:** 2/20/2026 - (H) WITHDRAWN

**State Bill Page:** <https://apps.legislature.ky.gov/record/26RS/HB495.html>

**HB518**

**COLLECTION OF LOCAL BUSINESS TAXES** (FLANNERY, P) AN ACT relating to the collection of local business taxes and fees.

Amend KRS 67.767 to require the Secretary of State to prescribe standard forms for net profits, gross receipts, and payroll occupational tax returns; form an advisory committee to develop the forms; require the advisory committee to file the form with the Interim Joint Committee on Local Government for its November 2026 meeting; require the Secretary of State to file administrative regulations including the standard forms and electronic links; and require tax districts to accept the standard forms and the associated payments electronically on and after January 1, 2028. HCS(1) Retain original provisions, in part; allow Secretary of State to determine if current forms fulfill the new requirements; add members of the Kentucky Occupational License Association and the Kentucky School Boards Association to the advisory committee; change the due date of the creation of the forms to June 1, 2027; change the date of adoption or acceptance of the electronic forms and electronic payments to July 1, 2029; change fee requirements; allow for exemption of certain tax districts from adopting the electronic forms and payments.

**Current Status:** 2/26/2026 - received in Senate

**State Bill Page:** <https://apps.legislature.ky.gov/record/26RS/HB518.html>

**HB521**

**STALKING** (RUDY, S) AN ACT relating to stalking.

Amend KRS 508.130 to define "course of conduct" and "social media platform"; establish elements of the crime of stalking and penalize as a Class D felony unless certain aggravating circumstances are met, in which case it is a Class C felony; provide that the Act shall not affect the validity of restraining orders, interpersonal protective orders, or domestic violence orders in place prior to the effective date of the Act; repeal KRS 508.140 and 508.150, relating to stalking in the first and second degrees; amend KRS 14.300, 23A.208, 24A.178, 431.005, 411.220, 456.010, 500.092, 500.120, 506.160, 508.155, and 532.080 to conform.

**Current Status:** 2/26/2026 - received in Senate

**State Bill Page:** <https://apps.legislature.ky.gov/record/26RS/HB521.html>

**HB530**

**PERMITS** (WHITE, R) AN ACT relating to permits.

Create new sections of KRS Chapter 61 to require a permitting authority to issue a decision on any permit application within 60 days; automatically grant any permit if a permitting authority fails to render a decision within 60 days; require any denial or conditional approval of a permit to be based on clearly established applicable laws or regulations; grant Circuit Court jurisdiction over any permitting matter; require the Circuit Court to determine whether a permitting decision by the permitting authority was based on clear and convincing evidence; require the Circuit Court to award the applicant attorney's fees and costs if the court finds against the permitting authority; allow third-party challenges to permitting decisions only if the third-party has property adjacent to property that has been granted a permit and where the third-party can demonstrate concrete and particularized harm resulting from issuance of a permit; allow an applicant to appeal any adverse decision from a third-party challenge; require a third party to pay applicant's attorney's fees and costs if the permit is finally approved following a third-party challenge; create a new section of KRS Chapter 100 to grant by-right approval to housing projects which meet a planning unit's code or regulations; grant Circuit Court jurisdiction over any denial of a

housing project under the section; require the Circuit Court to determine whether a denial by the planning unit was based on clear and convincing evidence; require Circuit Court to award the applicant attorney's fees and costs if the court finds against the planning unit; provide that the section does not prevent monitoring by the planning unit or affect restrictions in rules or regulations of a homeowners association, condominium association, or other property owners association; amend KRS 198B.060 to permit third-party plan review and inspections under new procedures; create a new section of KRS Chapter 198B to define terms; require regulatory authorities to provide information to prospective applicants regarding requirements to apply for a permit; require a regulatory authority to inform an applicant of whether the application is complete within 3 days and include whether the regulatory authority is able to perform plan review and inspection within specified time limits; require a regulatory authority to conduct plan review within 7 days of receipt of a complete application and inspections within 5 days of any request for an inspection being made; permit an applicant to use a qualifying third-party inspector; set out circumstances under which a regulatory authority may collect fees depending on use of a third-party inspector; set out what a third-party inspector may review and set out qualifications and requirements the third-party inspector must meet; require a regulatory authority to issue a permit within 1 business day of the completion of required plan reviews and inspections associated with an otherwise complete application; state that any ordinance, rule, or regulation contrary is void and unenforceable; state that a regulatory authority may issue a stop work order if a condition of a project constitute an immediate threat to public safety and welfare; establish immunity for the regulatory authority for action of an applicant or third-party inspector.

**Current Status:** 2/6/2026 - (H) Referred to Committee House Local Government (H)

**State Bill Page:** <https://apps.legislature.ky.gov/record/26RS/HB530.html>

## HB536

**HOUSING DEVELOPMENT DISTRICTS (BRAY, J)** AN ACT relating to housing development districts.

Create a new section of KRS Chapter 65 to define terms; permit a local government to establish a housing development district and a Housing Incentive Payment Program; allow a local government to exempt housing developments within a district from planning and zoning following a public hearing; permit other local taxing authorities to participate in a district; allow a local government to accept applications from developers to undertake projects within a district; allow a local government to negotiate with a developer whose application it has accepted regarding rates associated with incentive payments to the developer; establish a means by which a developer shall be paid incentive payments by a local government; require area development districts to provide assistance to a local government in establishing a district; require the Cabinet for Economic Development to promote awareness of the district and incentive program and the Certified Child Care Community Designation program set out in KRS 199.891; require the cabinet to post information including a list of local governments that have established a district and have obtained the certified child care community designation to its website; require local governments that have established a district to provide information to the Department for Local Government regarding the district and utilization of the incentive program; require the Department for Local Government to submit a report to LRC summarizing information received from local governments regarding districts; provide that the Act shall not be construed to prohibit a local government from establishing any other program for housing development.

**Current Status:** 2/9/2026 - (H) Referred to Committee House Local Government (H)

**State Bill Page:** <https://apps.legislature.ky.gov/record/26RS/HB536.html>

**HB542**

**EMINENT DOMAIN** (DOSSETT, M) AN ACT relating to eminent domain and declaring an emergency.

Amend KRS 382.850 to require a condemnor in an eminent domain action involving property subject to a conservation easement to provide a written report to the court justifying the condemnation due to lack of feasible alternative locations; allow the court to dismiss the condemnation action if the lack of alternative locations is not demonstrated; amend KRS 262.850 to require a condemnor in an eminent domain action involving property located in an agricultural district to provide a written report to the court justifying the condemnation due to lack of feasible alternative locations; allow the court to dismiss the condemnation action if the lack of alternative locations is not demonstrated; amend KRS 416.550 prohibit a condemnor from engaging in false, intimidating, or misleading negotiation tactics; allow a property owner of potentially condemned property to obtain an independent appraisal within 60 days of an initial offer for purchase; reduce the independent appraisal period to 30 days if the property owner refuses the initial offer for purchase; prohibit the filing of a condemnation action within the independent appraisal period; establish a penalty of dismissal of the condemnation action, payment of attorney's fees, and a bar on future condemnation actions for violations; amend KRS 416.560 to specify requirements for contents of notice of entry to owners of property; establish penalty for failure to give notice; require condemnor to give notice of a material change to the project; require condemnor to use only current data for surveys; provide a copy of a survey to the property owner within 15 days of completion; allow the property owner to petition a local legislative body for a public meeting regarding the proposed taking; amend KRS 416.610 to require the condemnor to take measures to ensure access to property during on-site work on a project where only a portion of the property has been condemned; amend KRS 416.660 to include preexisting improvements on property and the value of agricultural improvements in the determination of fair market value of condemned property; amend KRS 416.570, 416.600, 416.630, 416.640, and 416.650 to conform; EMERGENCY.

**Current Status:** 3/6/2026 - (H) Posted for Passage in Regular Orders of the Day; w/ HCS1

**State Bill Page:** <https://apps.legislature.ky.gov/record/26RS/HB542.html>

**HB566**

**JUDICIAL SALES** (MEADE, D) AN ACT relating to judicial sales.

Amend KRS 426.522 to change the auctioneer's fee structure for judicial sales; allow advertising to be at the discretion of the master commissioner and auctioneer; allow real property to be sold at another location in the county in which the property is located if the auctioneer determines that is the best method to conduct the sale; require nonforeclosure sales to be conducted in a manner agreed to by the master commissioner or plaintiff and the auctioneer.

**Current Status:** 2/12/2026 - (H) Referred to Committee House Licensing, Occupations, & Administrative Regulations (H)

**State Bill Page:** <https://apps.legislature.ky.gov/record/26RS/HB566.html>

**HB580**

**FIRST-GENERATION HOMEBUYER TRUST FUND PROGRAM** (AULL, C) AN ACT relating to a first-generation homebuyer trust fund program.

Create new sections of KRS Chapter 198A to define terms; establish a revolving account to be known as the first-generation homebuyer trust fund; establish eligible activities and

uses of the trust fund; require Kentucky Housing Corporation to operate a forgivable loan program for eligible first-generation homebuyers applicants, administer the fund, and submit annual reports to the Legislative Research Commission.

**Current Status:** 2/13/2026 - (H) Referred to Committee House Appropriations & Revenue (H)

**State Bill Page:** <https://apps.legislature.ky.gov/record/26RS/HB580.html>

## **HB587**

### **AMEND CONSTITUTION RELATING TO PROPERTY EXEMPT FROM TAXATION**

(MOORE, A) AN ACT proposing to create a new section of the Constitution of Kentucky relating to exempting property from taxation.

Propose to create a new section of the Constitution of Kentucky to allow the General Assembly to provide by law a property tax exemption for the permanent residence of an owner who is a veteran with a service-connected disability; require the law to specify the amount of the exemption, the qualifications for claiming the exemption, and whether the exemption transfers to the veteran's surviving spouse; prohibit more than 1 exemption per permanent residence; disallow the exemption to be combined with an exemption under Section 170 of the Constitution of Kentucky; provide ballot language; submit to voters for ratification or rejection.

**Current Status:** 2/13/2026 - (H) Referred to Committee House Elections, Const. Amendments & Intergovernmental Affairs (H)

**State Bill Page:** <https://apps.legislature.ky.gov/record/26RS/HB587.html>

## **HB601**

### **HIGHWAY ACCESS** (DECKER, J) AN ACT relating to highway access.

Amend KRS 177.240 to prohibit the Transportation Cabinet or any county or city that maintains a limited access facility from requiring a property owner to pay compensation for any increase in property value attributable to the new access as a condition of allowing a property owner access.

**Current Status:** 2/17/2026 - (H) Referred to Committee House Transportation (H)

**State Bill Page:** <https://apps.legislature.ky.gov/record/26RS/HB601.html>

## **HB607**

### **CONSOLIDATED LOCAL GOVERNMENTS** (LEWIS, C) AN ACT relating to consolidated local governments.

Amend KRS 65.003, relating to local ethics, to specify the composition of the commission in a consolidated local government and allow the commission to use the county attorney's office for legal council by procurement methods; amend KRS 67C.103 to place controls on council district formation and redistricting and to allow regulations issued by local health boards and local solid waste management boards operating under KRS Chapter 109 or 212 that apply to individuals residing or businesses operating within the jurisdiction of the consolidated local government be subject to being overridden by the consolidated local government council within 45 days of issuance; prohibit the council from not accepting legislation with specified form requirements of KRS 83A.060; allow the consolidated local government council, or either of the 2 major political caucuses, to hire or retain legal counsel; create a new section of KRS Chapter 67C to require an office of internal audit to be created and headed by a chief audit executive who is appointed; amend KRS 67C.115 and 69.210 to conform; amend KRS 67C.111 to allow cities of 3,000, rather than 6,000, to be incorporated in the boundaries of the consolidated local government and set the petition requirement relating to incorporation to 66% rather than 75% and grant 1 year for the petition to be completed; amend KRS 67C.147 to allow the consolidated local

government council to sub-classify property into land and improvements for purposes of levying the ad valorem tax within the area formerly comprising the city of the first class; establish controls on the calculation of the compensating tax rate and the 4% tax rate, and the application of the homestead exemption; outline the transition of presently serving ethics commission members; outline transition from the current chief audit executive to the appointed position.

**Current Status:** 2/17/2026 - (H) Referred to Committee House Local Government (H)

**State Bill Page:** <https://apps.legislature.ky.gov/record/26RS/HB607.html>

## HB617

**PLANNING AND ZONING** (WITTEN, S) AN ACT relating to planning and zoning.

Create a new section of KRS Chapter 100 to define "qualifying planning unit," "qualifying residential development," "small lot," "service document," and "transitional buffer"; prohibit a qualifying planning unit from establishing certain restrictions on a qualifying residential development or small lot; allow a qualifying planning unit to adopt generally applicable regulations related to specified environmental features, and other matters for which a planning unit is authorized to regulate; establish that there is no effect on property owner's associations; establish a cause of action and recovery costs and awarding of attorney's fees if successful; establish limitations on when a qualifying planning unit may deny a development; allow a developer to modify and resubmit development plans after a denial; require a qualifying planning unit alleging substantial negative impacts to articulate those impacts and demonstrate them under clear and convincing evidentiary standard; establish a cause of action by a developer to bring suit for a development plan denial; permit a local government to require a transitional buffer between existing development and a qualifying residential development; create a new section of KRS Chapter 100 to prohibit a planning unit from adopting certain space requirements for parking; direct that the prohibition does not alleviate responsibility to provide accessible parking; allow a planning unit to deny a development if there would be substantial negative impacts; allow a developer to modify and resubmit plans to remediate negative impacts; require a planning unit alleging substantial negative impacts to articulate those impacts and demonstrate them under clear and convincing evidentiary standard; establish a cause of action by a developer for a denial due to a substantial negative impact; create a new section of KRS Chapter 100 to define "mixed-use residential development," "multifamily residential development," and "qualifying planning unit"; direct that in a qualifying planning unit mixed-use and multifamily developments are permitted use in commercial zones; prohibit a qualifying planning unit from imposing requirements on those developments more restrictive than other uses in the zone or to have certain parking requirements; EFFECTIVE July 1, 2027.

**Current Status:** 2/19/2026 - (H) Referred to Committee House Local Government (H)

**State Bill Page:** <https://apps.legislature.ky.gov/record/26RS/HB617.html>

## HB618

**RESIDENTIAL HOUSING** (WITTEN, S) AN ACT relating to residential housing.

Amend KRS 198B.050 to require that building code standards for 2, 3, and 4 family homes not be more stringent than those for single-family homes; amend KRS 198B.060 to apply exemption for single-family homes to 2, 3, and 4 family homes; permit third-party plan review and inspections under new procedures; create a new section of KRS Chapter 198B to define terms; require regulatory authorities to provide information to prospective applicants regarding requirements to apply for a permit; require a regulatory authority to inform an applicant of whether the application is complete within 3 days and include

whether the regulatory authority is able to perform plan review and inspection within specified time limits; require a regulatory authority to conduct plan review within 14 days of receipt of a complete application and inspections within 5 days of any request for an inspection being made; provide for circumstances in which deadlines may be extended; permit an applicant to use a qualifying third-party inspector; set out circumstances under which a regulatory authority may collect fees depending on use of a third-party inspector; set out what a third-party inspector may review and set out qualifications and requirements the third-party inspector must meet; require a regulatory authority to issue a permit within 1 business day of the completion of required plan reviews and inspections associated with an otherwise complete application; state that any ordinance, rule, or regulation contrary is void and unenforceable; state that a regulatory authority may issue a stop work order if a condition of a project constitute an immediate threat to public safety and welfare; establish immunity for the regulatory authority for action of an applicant or third-party inspector; EFFECTIVE July 1, 2027.

**Current Status:** 2/19/2026 - (H) Referred to Committee House Local Government (H)

**State Bill Page:** <https://apps.legislature.ky.gov/record/26RS/HB618.html>

## HB624

**VACANT AND ABANDONED PROPERTY (ROARX, R)** AN ACT relating to vacant and abandoned property.

Create a new section of KRS Chapter 61 to define "law enforcement officer"; allow a law enforcement officer to enter vacant and abandoned property to arrest or remove any person unlawfully occupying the property; specify when property shall be presumed vacant and abandoned; provide criminal and civil immunity to a law enforcement officer acting in good faith.

**Current Status:** 2/19/2026 - (H) Referred to Committee House Judiciary (H)

**State Bill Page:** <https://apps.legislature.ky.gov/record/26RS/HB624.html>

## HB653

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

Repeal and reenact KRS 344.010 to define terms; amend KRS 344.020, relating to the purpose of the Kentucky's civil rights chapter, to prohibit discrimination on the basis of sexual orientation or 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 discrimination on the basis of sexual orientation or gender identity; amend KRS 210.033, 344.030, 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, to include discrimination on the basis of sexual orientation or 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 the prohibition of discrimination on the basis of sexual orientation or 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 discrimination on the basis of sexual orientation or gender identity; amend KRS 344.367, relating to prohibited discrimination in certain insurance sales, to include discrimination on the basis of sexual orientation or gender identity; amend KRS 344.400, relating to prohibited discrimination in certain credit transactions, to include discrimination on the basis of sexual orientation or gender identity; amend KRS 18A.095 to conform; make technical corrections.

**Current Status:** 2/24/2026 - (H) Referred to Committee House Judiciary (H)

**State Bill Page:** <https://apps.legislature.ky.gov/record/26RS/HB653.html>

**HB661****SCHOOL PROPERTY** (CLINES, M) AN ACT relating to school property.

Amend KRS 162.055 to allow public school property to be utilized for employee housing; create a new section of KRS Chapter 162 to allow school boards or school district finance corporations to use property currently owned or newly leased to provide housing options for employees upon a determination that the use of land serves the educational purposes of the school district; make technical changes.

**Current Status:** 2/25/2026 - (H) Referred to Committee House Primary and Secondary Education (H)

**State Bill Page:** <https://apps.legislature.ky.gov/record/26RS/HB661.html>

**HB663****PROPERTY TAX INSTALLMENT PAYMENT PROGRAM** (WILLNER, L) AN ACT relating to a property tax installment payment program.

Create a new section of KRS Chapter 134, relating to collection of taxes to establish a quarterly installment payment program; define terms; provide installment payment calculation guidelines; require specific property tax information to be sent to the taxpayer through notifications or made accessible through an electronic system; allow an administrative fee up to 3%; disallow 2% discount for early payment of taxes if taxes paid under quarterly installment payment program; prohibit collection of penalties and interest on installment payments; require the Department of Revenue to promulgate administrative regulations; establish penalties for noncompliance; amend KRS 133.220 to require the sheriff or collector to include specific tax payment information on tax notices; amend KRS 134.015 to conform.

**Current Status:** 2/25/2026 - (H) Referred to Committee House Appropriations & Revenue (H)

**State Bill Page:** <https://apps.legislature.ky.gov/record/26RS/HB663.html>

**HB725****DEDUCTION FOR PROFESSIONAL FEES** (KULKARNI, N) AN ACT relating to a deduction for professional membership dues.

Amend KRS 141.019, relating to income tax, to define terms; allow a deduction from gross income for professional membership dues paid for taxable years beginning on or after January 1, 2027, but before January 1, 2031; amend KRS 131.190 to allow the Department of Revenue to report on the deduction.

**Current Status:** 3/3/2026 - (H) Referred to Committee House Appropriations & Revenue (H)

**State Bill Page:** <https://apps.legislature.ky.gov/record/26RS/HB725.html>

**HB730****RESIDENTIAL BUILDING PERMITS** (CLINES, M) AN ACT relating to residential building permits.

Create a new section of KRS Chapter 198B to define terms; require regulatory authorities to provide information to prospective applicants regarding requirements to apply for a permit; require a regulatory authority to inform an applicant of whether the application is complete within 3 days and include whether the regulatory authority is able to perform plan review and inspection within specified time limits; require a regulatory authority to conduct plan review within 14 days of receipt of a complete application and inspections within 5 days of any request for an inspection being made; provide for circumstances in which deadlines may be extended; permit an applicant to use a qualifying third-party

inspector; set out circumstances under which a regulatory authority may collect fees depending on use of a third-party inspector; set out what a third-party inspector may review and set out qualifications and requirements the third-party inspector must meet; require a regulatory authority to issue a permit within 1 business day of the completion of required plan reviews and inspections associated with an otherwise complete application; state that any ordinance, rule, or regulation contrary is void and unenforceable; state that a regulatory authority may issue a stop-work order if a condition of a project constitute an immediate threat to public safety and welfare; establish immunity for the regulatory authority for action of an applicant or third-party inspector; amend KRS 198B.060 to conform.

**Current Status:** 3/4/2026 - (H) Referred to Committee House Local Government (H)

**State Bill Page:** <https://apps.legislature.ky.gov/record/26RS/HB730.html>

## **HB757**

**REVENUE MEASURES (PETRIE, J)** AN ACT relating to revenue measures and declaring an emergency.

Amend KRS 139.340 to redefine the sales and use tax nexus standard for remote retailers and marketplace providers to include a sales volume threshold only; amend KRS 131.383 and 141.044 to allow the Department of Revenue to refund an estimated tax payment in the event the payment was submitted to the department in error; amend KRS 96.895 to require reporting by the Department for Local Government to the Legislative Research Commission related to the Tennessee Valley Act in lieu of tax payments; amend KRS 154.30-030 to sunset the tax increment financing state-participation programs; allow TIF projects approved prior to this date to continue to be governed in accordance with the tax incentive agreement's terms and conditions; amend KRS 141.010, 141.019, and 141.039 to conform to the Internal Revenue Code in effect on December 31, 2025, for taxable years beginning on or after January 1, 2026; decouple from certain IRC provisions; delay the deferred tax deduction until January 1, 2028; create a new section of KRS Chapter 138 to define terms and impose an excise tax on fantasy contests; set requirements for administering the tax; amend KRS 139.010 to define "data brokering services"; amend KRS 139.200 to impose sales and use taxes on pay phones and data brokering services; amend KRS 139.202 to exempt from the tax pre-existing lease or rental agreements; amend KRS 224.50-868 to extend the fee currently imposed for each new motor vehicle, trailer, or semitrailer tire sold in Kentucky to July 1, 2028; amend KRS 224.50-872 to require reporting by the Energy and Environment Cabinet to the Legislative Research Commission on the waste tire trust fund; amend KRS 45.760 and 45.770 to limit the transfer of moneys for a capital project from 15% to 5%; amend KRS 45.345 and create new sections of KRS Chapters 65, 160, and 367 to define terms and require rounding of cash transactions to the nearest \$.05 increment; amend KRS 139.210 to prohibit retailers from being relieved of their responsibility to collect the correct amount of sales tax regardless of the purchaser's payment method; create new sections of KRS Chapter 65 in relation to regional industrial development districts to prioritize the purposes for organizing the district; exclude cities and school occupational license taxes from the single occupational license tax imposition restriction; require the fee to expire the earlier of date bonds issued are retired or 20 years; require notification to all local governments with territory in the boundaries of the multicounty region before interlocal agreement is executed; prohibit inclusion of any portion of a city that has not consented to participation; require reporting to the Department for Local Government and the Legislative Research Commission; amend KRS 143A.030 to tax fluorspar as a natural resource; amend KRS 143A.010 to add fluorspar to the definition of "natural resources"; amend KRS 140.160, relating to the inheritance and estate taxes, to extend the deadline for filing a tax return from 18 months to 36 months for deaths on or after July 1, 2026; amend KRS 140.210 to correspondingly extend the due

date for payment of tax and discount; amend KRS 134.490 to modify notification requirements for third-party purchasers of delinquent taxes; amend KRS 138.130 to define "premium cigar," and amend "vending machine operator" to include cigarettes, tobacco products, vapor products, or a combination thereof; amend KRS 138.140 to tax premium cigars at the rate of 15% of the actual price up to 60 cents per cigar; require an annual CPI adjustment for the maximum rate and publication on the Department of Revenue's website; amend KRS 138.195 to require a vending machine operator to secure a license for dispensing tobacco products and vapor products in vending machines; amend KRS 141.0205 to order income tax credits; amend KRS 131.190 to allow the Department of Revenue to report on certain credits to the Legislative Research Commission; amend KRS 160.613 to impose the utility gross receipts license tax on the furnishing of pay phone service; amend KRS 139.538 to sunset sales and use tax exemptions for filming and producing motion pictures in this state July 1, 2028; amend KRS 132.096, 139.480, 139.4802, 139.481, 141.0401, 141.206 to delete tax exemptions for property certified as a fluidized bed energy production facility; amend KRS 139.481 to extend the agricultural exemption license number for sales and use taxes to 6 months; amend KRS 154.20-236 to end further applications for the Kentucky Angel Investment ; amend KRS 141.065 to sunset the credit for hiring the unemployed as of January 1, 2028; amend KRS 141.412 to sunset the qualified farming operation credit as of January 1, 2028; amend KRS 151B.402 to sunset the employer High School Equivalency Diploma program incentive credit as of January 1, 2028; amend KRS 171.396 to allocate 15% of the certified rehabilitation credit cap to owner-occupied residential property and 85% to all other property; define "commercial residential property" and "median family income"; amend KRS 171.397 to sunset the current application process; create a new section of KRS Chapter 171 to establish 2 application rounds by which the certified rehabilitation credit may be applied for; allow credit based on 30% of the qualified rehabilitation expenses if the commercial residential property is affordable to households earning 80% of the median family income; amend KRS 441.135 to require compensation received from disposal of property that was purchased from a jail canteen account to be returned to the canteen account; require reporting of proceeds by the jailer; create a new section of KRS Chapter 224A to require an administrative fee of 0.5% to be paid for each project funded by the Infrastructure for Economic Development Fund for Coal-Producing Counties and the Infrastructure for Economic Development Fund for Tobacco Counties; amend KRS 45.050 require audit expenses of audits with federal funds to be paid by the agency being audited; amend KRS 18A.080 Executive branch agencies assessed for the operation of the Personnel Board; require the amount to be determined and collected by Finance and Administration Cabinet based on the number of full-time employees of each agency on July 1; amend KRS 151.723 to prohibit state and local taxes on water withdrawal fees; amend KRS 304.17B-021 to require insurance premium and retaliatory taxes for accident and health and insurance premiums to be deposited into the general fund; amend KRS 11.068 to require the Office of State Budget Director to publish on its website by September 1 of each year an estimate of general fund and road fund revenue loss from tax expenditures; create a new section of KRS Chapter 16 to require billing of Kentucky State Police security services provided to nonstate-operated events; create a new section of KRS Chapter 138 to impose a new excise tax on predictive markets; define terms; amend KRS 160.470 to increase the publication requirements when a local board of education proposes to levy a general tax rate; amend KRS 132.017 to require the petition committee challenge information be published on the home page of the county clerk's website; amend KRS 160.473 to prohibit a personal property tax rate levied by a local board of education to be higher than the rate levied on January 1, 2026; amend KRS 160.607 to prohibit an occupational license tax from being imposed in a school district that does not currently have one imposed as of January 1, 2026; prohibit an occupational license tax rate levied for a school district to increase on or after January 1, 2026; amend KRS 160.613 to prohibit a utility gross

receipts license tax from being imposed in a school district that does not currently have one imposed; prohibit a utility gross receipts license tax rate from increasing on or after January 1, 2026; amend KRS 11A.211 to increase the registration fee for each employer of one or more e

**Current Status:** 3/4/2026 - floor amendment (1) filed

**State Bill Page:** <https://apps.legislature.ky.gov/record/26RS/HB757.html>

## **HB760**

**CERTIFIED REHABILITATION CREDIT** (WITTEN, S) AN ACT relating to the certified rehabilitation credit and declaring an emergency.

Amend KRS 171.396 to define and redefine certain terms; allow the certified rehabilitation credit cap to be allocated as 15% for owner-occupied residential property and 85% for property other than owner-occupied residential property, including workforce housing; require that projects approved as workforce housing maintain affordability for individuals earning 80% of the county level area median income or less; amend KRS 171.397 to state that the provisions established in this statute pertain to applications received before April 30, 2026; create a new section of KRS Chapter 171 to apply to applications received after April 30, 2026 with certain changes; current credit program cap of \$100 million is maintained; with a split of \$50 million into 2 separate credit allocation application rounds; expand the credit to apply to certain taxes imposed in KRS Chapter 136; require the Kentucky Heritage Council to work with the Kentucky Housing Corporation to ensure the workforce housing property maintains area median income affordability requirements for 5 years within completion of the certified rehabilitation; create a new section of KRS Chapter 198A to require the corporation to work with the Kentucky Heritage Council for these purposes; amend KRS 141.0205; 141.382; and 171.3961 to make conforming changes.

**Current Status:** 3/5/2026 - (H) Referred to Committee House Appropriations & Revenue (H)

**State Bill Page:** <https://apps.legislature.ky.gov/record/26RS/HB760.html>

## **HB780**

**RECORDING OF DEEDS** (ELLIOTT, D) AN ACT relating to the recording of deeds.

Amend KRS 382.110 to establish that a municipal government may initiate a cause of action to compel the filing of a commissioner's deed if more than 30 business days have passed since the grantee's receipt of the deed from the commissioner; establish available relief; make technical corrections.

**Current Status:** 2/27/2026 - Introduced

**State Bill Page:** <https://apps.legislature.ky.gov/record/26RS/HB780.html>

## **HB832**

**TRANSIENT ROOM TAX** (WATKINS, J) AN ACT relating to transient room tax.

Amend KRS 142.400 to impose a 1% statewide surtax on the rental of accommodations when charged by the owner of the property or by a person facilitating the rental of the property and deposit the receipts from the surtax into the affordable housing trust fund; amend KRS 142.402, 142.404, 142.406, and 198A.190 to conform; EFFECTIVE August 1, 2026.

**Current Status:** 3/3/2026 - Introduced

**State Bill Page:** <https://apps.legislature.ky.gov/record/26RS/HB832.html>

## **HB843**

**COMMUNITY IMPROVEMENT DISTRICTS** (WATKINS, J) AN ACT relating to community improvement districts.

Amend KRS 107.310, relating to community improvement districts, to define "green infrastructure", "green bond", and "social impact bond"; amend KRS 107.330 to increase the scope of community improvement districts to include public infrastructure, housing, public safety and health, and economic development tools; amend KRS 107.340 to require county judges/executive to ensure community improvement district board membership does not represent one particular interest; amend KRS 107.350 to allow community improvement districts to use green bonds and social impact bonds; amend KRS 107.380 to increase reporting requirements of community improvement districts; amend KRS 65.7043, 65.7045, and 65.7049 to allow community improvement districts to access moneys from tax increment financing levied by local governments; create new sections of KRS 107.310 to 107.500 to allow community improvement districts to request cities and counties to use special assessments imposed under KRS 91A.200 to 91A.290; allow community improvement districts to receive moneys from private partners; establish the Community Improvement District Grant Program to provide state grants for community improvement district projects and require the Department for Local Government to administer the program; create the Community Improvement District Grant Program fund to be administered by the Department for Local Government; require projects undertaken by community improvement districts to be reapproved by property owners within the boundaries of the district on a 10 year basis.

**Current Status:** 3/3/2026 - Introduced

**State Bill Page:** <https://apps.legislature.ky.gov/record/26RS/HB843.html>

**HB847**     **TAXATION** (MASSARONI, C) AN ACT proposing an amendment to Section 170 of the Constitution of Kentucky relating to taxation.

Propose to amend Section 170 of the Constitution of Kentucky to provide the General Assembly the authority to exempt all or a portion of any class of property from taxation or eliminate all or a portion of any tax and the related provisions of that tax; provide ballot language; submit to voters for ratification or rejection.

**Current Status:** 3/3/2026 - Introduced

**State Bill Page:** <https://apps.legislature.ky.gov/record/26RS/HB847.html>

**HB877**     **AMENDMENT RELATING TO EXEMPTING PROPERTY FROM TAXATION**  
(MASSARONI, C) AN ACT proposing to amend section 170 of the Constitution of Kentucky exempting property from taxation.

Propose to amend Section 170 of the Constitution of Kentucky to exempt property owned by seniors who are 65 years of age or older and property owned by a former member of the United States Armed Forces, including the National Guard, who is 100% service-connected combat-related disabled and, upon his death, property owned by his or her surviving spouse; apply to property assessed on or after January 1, 2027; provide ballot language; submit to voters for ratification or rejection.

**Current Status:** 3/4/2026 - Introduced

**State Bill Page:** <https://apps.legislature.ky.gov/record/26RS/HB877.html>

**HB878**     **ABOLISHMENT OF EMINENT DOMAIN** (ROBERTS, T) AN ACT relating to the abolishment of eminent domain.

Create a new section of KRS Chapter 416 abolishing the power of eminent domain within the Commonwealth; amend various sections of the Kentucky Revised Statutes to remove powers granted to entities to exercise the power of eminent domain; amend various sections of the Kentucky Revised Statutes to remove references to the power of eminent

domain; repeal various sections of the Kentucky Revised Statutes to remove powers of eminent domain and references to that power; make technical corrections.

**Current Status:** 3/4/2026 - Introduced

**State Bill Page:** <https://apps.legislature.ky.gov/record/26RS/HB878.html>

**HB886**      **INHERITED PROPERTY** (HOLLOWAY, K) AN ACT relating to inherited property.

Amend KRS 392.020 to provide that the dower interest in a 1/3 life estate for real estate owned during marriage shall not apply to any property acquired by a spouse by inheritance during the marriage if it is not the primary residence of the married couple.

**Current Status:** 3/4/2026 - Introduced

**State Bill Page:** <https://apps.legislature.ky.gov/record/26RS/HB886.html>

**HB911**      **PLANNING AND ZONING** (RUDY, S) AN ACT relating to planning and zoning.

Amend KRS 100.326 to define terms; prohibit planning units from adopting or enforcing certain specified ordinances or regulations concerning aspects of commercial uses; state that a single principal structure or building on a single lot in a commercial zone for a permitted use shall be approved without a development plan; establish a cause of action by a developer to bring suit for a violation of the section; create a new section of KRS Chapter 100 to state that a planning units activities are subject to its own land use and planning and zoning regulations.

**Current Status:** 3/4/2026 - Introduced

**State Bill Page:** <https://apps.legislature.ky.gov/record/26RS/HB911.html>

**HCR23**      **PROPERTY TAXATION TASK FORCE** (BAKER, S) A CONCURRENT RESOLUTION directing the establishment of the Property Taxation Task Force.

Direct the Legislative Research Commission to establish the Property Taxation Task Force to study, review, and provide policy recommendations on how to address local property taxation increases; require the task force to meet monthly during the 2026 legislative interim; outline task force membership; require the task force to submit its findings and recommendations to the Legislative Research Commission by December 1, 2026.

**Current Status:** 2/4/2026 - (H) Referred to Committee House Appropriations & Revenue (H)

**State Bill Page:** <https://apps.legislature.ky.gov/record/26RS/HCR23.html>

**HJR90**      **REAL ESTATE MODERNIZATION TASK FORCE** (TIPTON, J) A JOINT RESOLUTION directing the establishment of the Real Estate Modernization Task Force.

Direct the Legislative Research Commission to establish the Real Estate Modernization Task Force to conduct a review of the real property laws of the Commonwealth; establish task force membership; require the task force to meet at least monthly during the 2026 Interim; require the task force to submit its findings and recommendations to the Legislative Research Commission by December 1, 2026.

**Current Status:** 3/2/2026 - Introduced

**State Bill Page:** <https://apps.legislature.ky.gov/record/26RS/HJR90.html>

**SB9**      **HOUSING DISTRICTS** (MILLS, R) AN ACT relating to housing districts.

Create new sections of KRS Chapter 65 to define terms; establish the process for a local

government to establish a residential infrastructure development district and for dissolution of a district; authorize a local government to issue bonds and other obligations to pay for infrastructure costs within a residential infrastructure development district; authorize a local government to collect special assessments on property within the residential infrastructure development district to pay for infrastructure costs and use special assessment revenue for administrative costs unless restricted; establish that the special assessment constitutes a lien, address lien priority, require delinquent property taxes to be paid prior to a special assessment, and allow for redemption of property sold as a result of delinquent payment of a special assessment; permit local governments to act jointly to establish and maintain a residential infrastructure development district; define terms and allow a local government to establish a housing development district and a Housing Incentive Payment Program; allow a local government to exempt housing developments within a housing development district from planning and zoning following a public hearing; permit other local taxing authorities to participate in a housing development district; allow a local government to accept applications from developers to undertake projects within a housing development district; allow a local government to negotiate with a developer whose application it has accepted regarding rates associated with incentive payments to the developer; establish a means by which a developer shall be paid incentive payments by a local government; require area development districts to provide assistance to a local government in establishing a housing development district; require the Cabinet for Economic Development to promote awareness of the housing development district and incentive program and the Certified Child Care Community Designation program set out in KRS 199.891; require the cabinet to post information including a list of local governments that have established housing development districts and have obtained the certified child care community designation to its website; require local governments that have established housing development districts to provide information to the Department for Local Government regarding the district and utilization of the incentive program; require the Department for Local Government to submit a report to LRC summarizing information received from local governments regarding housing development districts; provide that the Act shall not be construed to prohibit a local government from establishing any other incentive program for housing development. SCS (1) Retain original provisions, except require a developer or property owner to obtain approval from a mortgage or lien holder, if applicable, for a parcel of property to be included within a residential infrastructure development district; limit a housing development district to no more than 20% agricultural use land upon the establishment of the district; require a local government to provide notice to each property owner of property to be included in a district relating to the right to exclude the property from the district.

**Current Status:** 3/2/2026 - (H) Referred to Committee House Local Government (H)

**State Bill Page:** <https://apps.legislature.ky.gov/record/26RS/SB9.html>

## **SB11**

**SAFE ROOM REBATE PROGRAM** (MEREDITH, S) AN ACT relating to a residential safe room rebate program.

Create a new section of KRS Chapter 39A to define terms; the residential safe room rebate program; establish the residential safe room rebate fund to provide rebates to residents of this state for the construction or installation of a residential safe room; establish an application process by which the Division of Emergency Management awards rebates; require the division to promulgate administrative regulations; require the division to report annually to the Legislative Research Commission about the residential safe room rebate program.

**Current Status:** 3/6/2026 - (S) Posted for Passage in Regular Orders of the Day;  
w/ SCS 1

**State Bill Page:** <https://apps.legislature.ky.gov/record/26RS/SB11.html>

**SB13**

**PLANNING COMMISSION MEMBERSHIP** (DENEEN, M) AN ACT relating to planning commission membership.

Create a new section of KRS Chapter 100 to define terms; amend KRS 100.133 and 100.137 to allow the inclusion of a nonvoting ex officio member of a planning unit to be a representative of a military installation to advise on matters relating to national security and other concerns for the military installation; provide that the Act may be cited as the Military Installation Protection Act.

**Current Status:** 1/23/2026 - received in House

**State Bill Page:** <https://apps.legislature.ky.gov/record/26RS/SB13.html>

**SB23**

**HEIRS PROPERTY** (THOMAS, R) AN ACT relating to heirs property.

Create new sections of KRS Chapter 381 to enact the Uniform Partition of Heirs Property Act; define terms, including "heirs property"; create a mechanism for partition or sale among cotenants by the court; create requirements for notice and determination of value through agreement or appraisal; create protocol for buyouts, partition alternatives, partition in kind, sale by open market, sealed bids, or auction; create the heirs property research fund; amend KRS 324B.050 to authorize the Kentucky Real Estate Authority to promulgate administrative regulations to issue grants from the fund; amend KRS 64.012 to increase the recording and indexing fee collected by county clerks by \$1 and to direct those additional fees to the heirs property research fund; amend KRS 381.135 and 389A.030 to conform.

**Current Status:** 1/6/2026 - Introduced

**State Bill Page:** <https://apps.legislature.ky.gov/record/26RS/SB23.html>

**SB34**

**TRANSFER OF PROPERTY UPON DEATH** (RAWLINGS, S) AN ACT relating to the transfer of property upon death.

Create new sections of KRS Chapter 391 to establish the Kentucky Uniform Real Property Transfer on Death Act to codify provisions for the creation, administration, modification, termination, and validity of transfer on death deeds; define terms; specify that a transfer on death deed is not an inter vivos transfer and that the transfer occurs at the time of the transferor's death; specify that the transferor retains the power to revoke a transfer on death deed; establish that a transfer on death deed is nontestamentary; establish requirements for a transfer on death deed and specify the process of recording a transfer on death deed; specify that a transfer on death deed is effective without acceptance by the beneficiary during the transferor's lifetime; establish provisions for the revocation of a transfer on death deed by instrument or act; establish the effect of a transfer on death deed during the transferor's life; allow a beneficiary to disclaim the property interest in the deed; establish a form for creating a transfer on death deed; establish a form for revocation of a transfer on death deed; require the Department of Revenue to provide the established forms; specify the applicability of KRS Chapter 391; conform to federal requirements related to electronic signatures and records; amend KRS 64.012 to provide the recording fee for a transfer on death deed or revocation; require the Department of Medicaid Services to prescribe and provide a form requiring information related to any Medicaid lien; provide that Sections 1 to 14 of this Act may be cited as the Uniform Real Property Transfer on Death Act; Amend KRS 381.280, 382.110, 382.135, 391.360,

392.020, 392.070, and 403.190 to conform; create a new section of KRS Chapter 186A to define terms; establish requirements for a transfer of a vehicle's title to a named beneficiary upon the death of the owner; direct the Transportation Cabinet to develop a form for transfer; amend KRS 395.455 to dispense with administration of an estate and transfer property under certain circumstances relating to minors and payment of preferred claims.

**Current Status:** 2/5/2026 - returned to Rules

**State Bill Page:** <https://apps.legislature.ky.gov/record/26RS/SB34.html>

## **SB50**

**DISPOSITION OF PROPERTY (STORM, B) AN ACT** relating to the disposition of property.

Amend KRS 391.010 to specify the share of the surviving spouse in real property in an intestate estate; amend KRS 392.020 to identify surplus personalty and surplus real estate and the share of the surviving spouse to surplus personalty and surplus real estate in an intestate estate; amend KRS 394.300 to set the period of time a county clerk is required to hold a recorded will and to whom the will shall be returned upon expiration of the time period; amend various sections of KRS Chapter 395 to establish requirements for appointment as a fiduciary, confidentiality protections of assets of an estate, and when a hearing for appointment may be waived; amend various sections of KRS Chapter 395 to establish a written declaration under penalty of perjury in lieu of a sworn oath when accepted by the court; amend KRS 395.130 to establish that no bond shall be required of a personal representative unless a surety bond is ordered by the court or required by statute; amend various sections of KRS Chapter 395 to set the requirements for filing an inventory, including penalties for failure to timely comply with the statutory requirements; amend KRS 395.255 to require the clerk of the court to report to the judge on a monthly basis all filings that are not timely filed; amend KRS 395.380, 395.390, and 395.400 to change requirements for the appointment of a public administrator or guardian; remove the sheriff as a public administrator; amend various sections of KRS Chapter 395 to establish procedures to dispense with administration of testate and intestate estates; amend various sections of KRS Chapter 395 to establish procedures for the filing of periodic and final settlements; amend KRS 395.990 to increase the penalty from \$10 to \$100 for a fiduciary failing to file an inventory or account; amend KRS 199.520 to deem a child of adoption to be a child of the petitioners for purposes of inheritance and succession if the child was adopted and resided with the petitioners prior to the age of 18; amend KRS 140.070 and 140.080 to identify Class A and Class B beneficiaries for purposes of inheritance tax and provide exemptions; amend KRS 64.012 to establish a flat fee of \$33 for the recording of a will or other probate document or a court-ordered name change with the county clerk; amend KRS 142.010 to establish a tax of \$4 for each recorded will to be collected by the clerk of the court and paid to the county clerk; amend KRS 401.040 to authorize the clerk of the court to collect the fee on behalf of the county clerk for filing a name change order; create a new section of KRS Chapter 186A to set a procedure for the transfer of a motor vehicle upon death; amend KRS 138.470 to include the transfer on death of a motor vehicle as an exemption from the tax imposed by KRS 138.460; create new sections of KRS Chapter 394 to enact the Uniform Electronic Wills Act; define terms; establish the applicability of electronic wills; address the effect of a will electronically executed in another jurisdiction; establish requirements for executing and revoking an electronic will; address records that are not executed in compliance with the requirements for an electronic will; provide requirements for an electronic will to be self-proving; allow for certified paper copies of an electronic will; create new sections of KRS Chapter 394 to enact the Uniform Electronic Estate Planning Documents Act; define terms; establish that a nontestamentary estate planning document or a signature on a nontestamentary estate planning document may not be denied legal effect or enforceability solely because it is in

electronic form; provide that an electronic record of a document satisfies a requirement for a nontestamentary estate planning document to be in writing; establish notarization, acknowledgment, and verification requirements; create new sections of KRS Chapter 386 to enact the Kentucky Qualified Dispositions in Trust Act; define terms; establish requirements for qualified affidavit; prohibit claims by creditors against property subject to a qualified disposition to a qualified trust except under limited circumstances; provide that limitations on actions by creditors do not apply to past due child support, past due maintenance to a spouse or former spouse, or a written agreement, judgment, or order of a court for division of marital property of a spouse or former spouse; limit powers and rights of transferor to those conferred by the qualified trust; establish rules for avoiding a qualified disposition to a qualified trust; address rights of trustee and beneficiary when a qualified disposition has been avoided; provide that a spendthrift provision acts as a restriction on the transferor's beneficial interest in the trust under law other than bankruptcy law; enumerate persons who may not act as a qualified trustee; allow a transferor to appoint trust advisors; provide for the appointment of a successor trustee in certain circumstances; provide that the inclusion of certain provisions in the qualified trust instrument does not deem the trust to be revocable; specify application to trusts and dispositions of property on or after effective date of Act; establish a new subchapter of KRS Chapter 386B and create new sections to enact the Uniform Directed Trust Act; define terms; establish that the Act does not apply to powers of appointment; subject trust directors to same rules, liabilities, and fiduciary duties as trustees; enumerate powers of trust director and responsibilities of trustee in a trust under direction; provide for liability of trust director for breach of trust; time limitation for breach of trust action; require communication of information between trustees and trust directors; establish a new subchapter of KRS Chapter 386B and create new sections to enact the Uniform Trust Decanting Act; define terms; applicability of provisions; require fiduciaries to act in accordance with fiduciary duties in exercising trust decanting power; specify notice requirements prior to exercise of the decanting power; address authority to represent and bind or another person under a first-trust instrument; allow court intervention in disputes regarding the exercise of the decanting power; require an exercise of the decanting power to be made in a record signed by an authorized fiduciary; allow an authorized fiduciary with expanded distributive discretion over the principal of a first trust to exercise decanting power over the principal of the first trust; specify trust provisions and actions permissible when property is decanted to a second trust by such a fiduciary; allow an authorized fiduciary with limited distributive discretion over the principal of a first trust to exercising decanting power over the principal of the first trust; specify trust provisions and actions permissible when property is decanted to a second trust by such a fiduciary; establish rules for decanting to a special needs trust; establish rules to protect charitable trust interests; provide for limitations on decanting power through restrictions in a first-trust instrument; prohibit decanting to a second trust to increase fiduciary compensation unless beneficiaries of the second trust agree to the increase or it is approved by a court; address fiduciary compensation and liability in a second-trust instrument; provide for limitations on authority of authorized fiduciary to exercise decanting power to modify provisions relating to removal or replacement of the fiduciary; set limitations for exercise of the decanting power with respect to transfers of property affecting tax liability; specify requirements for duration of a second trust; allow authorized fiduciary to exercise decanting power regardless of whether the fiduciary could have made or would have been compelled to make a discretionary distribution under discretionary distribution standard of the first trust; provide for circumstances where decanting power is effective even if s

**Current Status:** 3/5/2026 - received in House

**State Bill Page:** <https://apps.legislature.ky.gov/record/26RS/SB50.html>

**SB51**

**CREATE A NEW SECTION OF THE CONSTITUTION RELATING TO PROPERTY EXEMPT FROM TAXATION** (NEMES, M) AN ACT proposing to create a new section of the Constitution of Kentucky relating to property exempt from taxation.

Propose to create a new section of the Constitution of Kentucky to exempt homeowners who are 65 years of age or older from any increase in the valuation of their permanent residence that is assessed after the later of the year the homeowner turned 65 or the year the homeowner acquired the property; require the exemption to be in addition to the exemption provided in Section 170 of the Constitution of Kentucky and notwithstanding Sections 171, 172, and 174 of the Constitution of Kentucky; apply the exemption to increases in valuation that occur after the date the amendment is ratified by the voters; provide ballot language; submit to voters for ratification or rejection.

**Current Status:** 1/23/2026 - received in House

**State Bill Page:** <https://apps.legislature.ky.gov/record/26RS/SB51.html>

**SB53**

**PLANNING AND ZONING** (THOMAS, R) AN ACT relating to planning and zoning.

Amend KRS 100.275 to affirm that planning units and commissions and boards thereof may hold public hearings and accept public comments concerning the approval of subdivision plats and development plans.

**Current Status:** 3/6/2026 - (S) Posted for Passage in Regular Orders of the Day

**State Bill Page:** <https://apps.legislature.ky.gov/record/26RS/SB53.html>

**SB54**

**SHORT-TERM RENTALS** (THOMAS, R) AN ACT relating to short-term rentals.

Create a new section of KRS Chapter 65 to define terms; allow local governments to regulate short-term rentals.

**Current Status:** 1/9/2026 - Introduced

**State Bill Page:** <https://apps.legislature.ky.gov/record/26RS/SB54.html>

**SB62**

**EVICCTIONS DURING EXTREME WEATHER CONDITIONS** (ARMSTRONG, C) AN ACT relating to evictions during extreme weather conditions.

Create a new section of KRS 383.200 to 383.285 to prohibit evictions of residential tenants during extreme weather conditions; amend KRS 383.245 to conform.

**Current Status:** 1/12/2026 - Introduced

**State Bill Page:** <https://apps.legislature.ky.gov/record/26RS/SB62.html>

**SB76**

**LOCAL OCCUPATIONAL LICENSE FEES AND TAXES** (MAYS BLEDSOE, A) AN ACT relating to local occupational license fees and taxes.

Amend KRS 68.180, 68.185, 160.482, and 160.607, relating to local occupational license fees, taxes, and limitations, to increase certain population thresholds from 300,000 to 500,000; EFFECTIVE August 1, 2026. SCS (1) Delete original provisions, except amend KRS 160.607, relating to the local occupational license tax for schools, to increase the population threshold at which the maximum tax rate may be increased from 300,000 to 500,000; EFFECTIVE August 1, 2026.

**Current Status:** 1/27/2026 - received in House

**State Bill Page:** <https://apps.legislature.ky.gov/record/26RS/SB76.html>

**SB83**

**FORCIBLE ENTRY AND DETAINER** (NEAL, G) AN ACT relating to forcible entry and detainer.

Create a new section of KRS 383.200 to 383.285 to require expungement of records in forcible detainer actions that are dismissed; allow for the expungement of the name of an unemancipated minor improperly named as a defendant in forcible detainer actions; amend KRS 383.250 to provide for sealing of records; direct that the required expungement of records of dismissed actions applies to forcible detainer actions brought on or after the effective date of the Act.

*Current Status:* 1/13/2026 - Introduced

*State Bill Page:* <https://apps.legislature.ky.gov/record/26RS/SB83.html>

**SB91**

**STANDARDIZING REAL PROPERTY TAX BILLS** (RAWLINGS, S) AN ACT relating to standardizing real property tax bills.

Create a new section of KRS Chapter 134 to require use of a standardized form for all real property tax bills; require the Department of Revenue to prescribe the form and make it available to all taxing districts that levy a property tax on real property; specify provisions to be included on the form; exempt certificates of delinquency and third-party purchasers from the form requirements.

*Current Status:* 1/8/2026 - Introduced

*State Bill Page:* <https://apps.legislature.ky.gov/record/26RS/SB91.html>

**SB112**

**SHORT-TERM RENTALS** (RICHARDSON, C) AN ACT relating to short-term rentals.

Create a new section of KRS Chapter 100 to define terms; prohibit a local government from requiring the operator of a short-term rental to obtain a conditional use permit, imposing density-based restrictions on short-term rentals, prohibiting the operation of a short-term rental in a residential zone, regulating the time or place a property may be used as a short-term rental, limiting the number of properties a person can operate as short-term rentals, imposing a residency requirement on operators of short-term rentals, restricting short-term rental platforms, or prohibiting a tenant from offering a leased property as a short-term rental with permission of a landlord; allow a planning unit to require permitting for the operation of short-term rentals and enumerate the contents of a permit application, procedures for application, revocation of a permit, benefits of permit, and penalties for operating without a permit when planning unit has adopted a permitting ordinance; state that ordinances generally applicable to all dwellings that are necessary for public health or safety and do not treat short-term rentals differently than other residential properties are unaffected; state that any ordinance that conflicts with provisions of the Act is void and unenforceable and that a party aggrieved by a violation of the Act may be awarded attorney's fees and costs; state that the Act shall not be construed to affect regulations of a homeowner's association or other similar property owner association.

*Current Status:* 1/21/2026 - Introduced

*State Bill Page:* <https://apps.legislature.ky.gov/record/26RS/SB112.html>

**SB115**

**CIVIL RIGHTS** (NEAL, G) AN ACT relating to civil rights.

Amend KRS 344.010 to define terms; amend KRS 344.020, relating to the purpose of the Kentucky's civil rights chapter, to prohibit discrimination on the basis of sexual orientation or 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 discrimination on the basis of sexual orientation or gender identity; amend KRS

344.100 and 344.110 to conform; amend KRS 344.120 and 344.140, relating to prohibited discrimination in places of public accommodation, to include discrimination on the basis of sexual orientation or 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 or 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 discrimination on the basis of sexual orientation or gender identity; amend KRS 344.367, relating to prohibited discrimination in certain insurance sales, to include discrimination on the basis of sexual orientation or gender identity; amend KRS 344.400, relating to prohibited discrimination in certain credit transactions, to include discrimination on the basis of sexual orientation or gender identity; make various technical amendments; amend KRS 18A.095 to conform.

**Current Status:** 1/22/2026 - Introduced

**State Bill Page:** <https://apps.legislature.ky.gov/record/26RS/SB115.html>

### **SB119**

**EMINENT DOMAIN** (HIGDON, J) AN ACT relating to eminent domain.

Amend KRS 416.670 to establish the right of a landowner to repurchase condemned property that was not used after the completion of a highway project.

**Current Status:** 1/27/2026 - (S) Referred to Committee Senate Transportation (S)

**State Bill Page:** <https://apps.legislature.ky.gov/record/26RS/SB119.html>

### **SB139**

**DISABLED VETERANS** (SMITH, B) AN ACT relating to disabled veterans.

Create a new section of KRS Chapter 40 to define terms; create the Residential Ease of Access for Disabled Veterans Program for funding the construction and installation of accessibility ramps on residences of disabled veterans; establish the Residential Ease of Access for Disabled Veterans Program grant fund to be used for the program and administered by the Kentucky Department of Veterans' Affairs.

**Current Status:** 1/29/2026 - Introduced

**State Bill Page:** <https://apps.legislature.ky.gov/record/26RS/SB139.html>

### **SB142**

**AFFORDABLE HOUSING** (SMITH, B) AN ACT relating to affordable housing, making an appropriation therefor, and declaring an emergency.

Create new sections of KRS Chapter 198A to define terms; establish the abandoned home pool fund to be administered by the Kentucky Housing Corporation; specify eligible recipients, activities, and uses of fund; amend KRS 64.012 to increase county clerk recording fees and add a \$2 fee to be deposited in the abandoned home pool fund; appropriate \$25,000,000 from the General Fund to the abandoned home pool fund; APPROPRIATION; EMERGENCY, effective July 1, 2026.

**Current Status:** 1/30/2026 - Introduced

**State Bill Page:** <https://apps.legislature.ky.gov/record/26RS/SB142.html>

### **SB146**

**FILINGS WITH THE COUNTY CLERK** (ADAMS, J) AN ACT relating to filings with the county clerk.

Amend KRS 64.012 to establish a flat fee of \$33 to record a will or court-ordered name change with a county clerk; amend KRS 142.010 to establish a \$4 tax on each recorded

will; amend KRS 394.300 to establish timelines for retention and return of a recorded will by a county clerk; amend KRS 395.015 to authorize the clerk of the court to collect information and the applicable fee and tax on wills recorded by the court clerk; amend KRS 401.040 to authorize the clerk of the court to collect the recording fee for a court-ordered name change order on behalf of the county clerk; amend KRS 395.160 to conform.

**Current Status:** 2/2/2026 - Introduced

**State Bill Page:** <https://apps.legislature.ky.gov/record/26RS/SB146.html>

## **SB153**

**PREVENTION OF HARMFUL AND FRAUDULENT PRACTICES (ELKINS, G) AN ACT** relating to the prevention of harmful and fraudulent practices.

Amend KRS 367.620 to exclude certain activity from the definition of "goods or services relating to real estate"; amend KRS 367.624 to require contractors to furnish a notice relating to assignment of benefits prior to entering into a real estate goods or services contract; amend KRS 367.626 to prohibit requiring a person to pay a cancellation fee or any other fee contained in a contract that is not enforceable against the person; amend KRS 367.628 to prohibit certain representations and marketing by a contractor or person representing a contractor; provide that certain contracts between a contractor or person representing a contractor and an insured are not enforceable; modify provision prohibiting causing, or encouraging another person to cause, damage to real estate; prohibit contractors from having a financial connection with certain persons; prohibit contractors from soliciting or providing contracts on behalf of certain persons; provide that certain violations constitute a fraudulent insurance act under KRS 304.47-020 and criminal mischief in the first degree under KRS 512.020; amend KRS 367.627 to make technical amendments; require the Attorney General to enforce the contractor requirements; create a new section of KRS Chapter 15 to provide the Attorney General with concurrent jurisdiction in the investigation and prosecution of offenses under KRS 304.47-020; amend KRS 304.47-020 and 512.020 to conform; create a new section of KRS Chapter 367 to authorize the Attorney General to issue an order during certain states of emergency to require persons engaging in business as a contractor in the designated area to obtain a certificate of registration; establish registration application requirements; authorize peace officers in the designated area to enforce an order issued by the Attorney General; require contractors to post a copy of the contractor's certificate of registration at each job site within the designated area; require contractors to provide a copy of the certificate of registration or proof of registration to specified persons; prohibit contractors from soliciting business in person within the designated area for 90 days after a state of emergency is declared; prohibit local governments from imposing emergency registration or licensure for contractors under certain circumstances; exempt contractors from the registration and related requirements if the Attorney General determines that the local government imposes greater emergency registration or licensing requirements; permit a local government to submit a declaration to the Attorney General stating that the local government's emergency registration or licensure requirements are greater than those imposed under the section; require the Attorney General to affirm or reject a local government's declaration; authorize the Attorney General to promulgate administrative regulations; amend KRS 411.230 to conform; direct that certain provisions apply to contracts entered into on or after the effective date of the Act. SCS (1) Retain original provisions, except require the Attorney General, Commonwealth's attorneys, and county attorneys to refer any report, investigation, or discovery of a fraudulent insurance act to the Commissioner of the Department of Insurance unless the fraudulent insurance act was previously reported to the Commissioner.

**Current Status:** 3/5/2026 - (H) SECOND READING, to Rules

**State Bill Page:** <https://apps.legislature.ky.gov/record/26RS/SB153.html>

**SB157**

**INCOME LIMITS ON LOANS SECURED BY A MORTGAGE** (HOWELL, J) AN ACT relating to total net income limits on loans secured by a mortgage.

Amend KRS 286.8-125 to exempt loans for which the total points and fees do not exceed the threshold set forth in 12 C.F.R. sec. 1026.43(e)(3) from total net income limits; make technical amendments; direct that the Act applies to contracts entered into on or after the effective date of the Act.

*Current Status:* 2/26/2026 - received in House

*State Bill Page:* <https://apps.legislature.ky.gov/record/26RS/SB157.html>

**SB169**

**AMEND CONSTITUTION RELATING TO PROPERTY EXEMPT FROM TAXATION** (REED, A) AN ACT proposing to create a new section of the Constitution of Kentucky relating to property exempt from taxation.

Propose to create a new section of the Constitution of Kentucky to exempt disabled United States Armed Forces veterans and unremarried surviving spouses of United States Armed Forces service members killed in action while performing active military duty from property taxation of property owned and maintained as a primary residence and a primary motor vehicle owned and maintained as their primary vehicle after calendar year 2027; provide ballot language; submit to voters for ratification or rejection.

*Current Status:* 2/5/2026 - Introduced

*State Bill Page:* <https://apps.legislature.ky.gov/record/26RS/SB169.html>

**SB180**

**PROPERTY EVALUATION** (MILLS, R) AN ACT relating to property evaluation.

Amend KRS 132.010, relating to state and local property taxation, to amend the definitions of "agricultural land" and "horticultural land" to include a parcel in agricultural or horticultural land that has been converted to a residential use as part of a planned development containing 10 or more parcels until a certificate of occupancy is issued for the parcel; state that agricultural value is calculated based on the agricultural value prior to the conversion to residential use; amend KRS 132.454 to outline the procedure and timeline for transition of agricultural use to residential use for property tax purposes; amend KRS 132.450 to conform.

*Current Status:* 2/23/2026 - (S) WITHDRAWN

*State Bill Page:* <https://apps.legislature.ky.gov/record/26RS/SB180.html>

**SB224**

**LAND USE** (MILLS, R) AN ACT relating to land use.

Create a new section of KRS Chapter 65 to define terms; establish that an applicant has a vested right to the development standards in place at the time of application for a building permit, development plan, or subdivision plat upon the submission of the application to a relevant authority; establish vesting periods; allow for extensions to the vesting period; establish that the relevant authority may terminate the vested rights under specified circumstances; establish enforcement authority; allow for the amendment to a development plan on a vested right; amend KRS 100.347 to limit entities which have standing to challenge a final action of a planning and zoning authority.

*Current Status:* 2/23/2026 - Introduced

*State Bill Page:* <https://apps.legislature.ky.gov/record/26RS/SB224.html>

**SB225**

**REGULATION OF RESIDENTIAL CONSTRUCTION** (MILLS, R) AN ACT relating to regulation of residential construction.

Amend KRS 198B.030 to require the Department of Housing, Buildings and Construction to consider the effects of any proposed new or amended regulation on residential construction by conducting a cost-benefit analysis and an analysis to determine the impacts on the amount of residential construction; require the analyses to be submitted to the Housing, Buildings and Construction Advisory Committee and the Legislative Research Commission; establish a moratorium on the Department of Housing, Buildings and Construction altering or amending any state code in a way that would result in an increase in residential construction costs until January 1, 2029.

**Current Status:** 2/23/2026 - Introduced

**State Bill Page:** <https://apps.legislature.ky.gov/record/26RS/SB225.html>

**SB233**

**PROPERTY OWNER ASSOCIATIONS** (NEAL, G) AN ACT relating to property owner associations.

Amend KRS 381.794 to exempt planned communities with 14 or fewer units from financial reporting and document retention requirements; amend KRS 381.9197 to exempt condominiums with 14 or fewer units from financial reporting and document retention requirements.

**Current Status:** 2/24/2026 - Introduced

**State Bill Page:** <https://apps.legislature.ky.gov/record/26RS/SB233.html>

**SB237**

**OCCUPATIONAL LICENSE FEES** (WILLIAMS, G) AN ACT relating to occupational license fees.

Create a new section of KRS Chapter 91A to define terms; require 100% of the wages of an employee associated with the corporate office to be apportioned to the local government where the corporate office is located; exclude wages for work performed at a satellite office; require 100% of the wages of an employee assigned to a state government office to be apportioned to the local government where the state government office is located; allow a refund claim for occupational license fees paid for work physically performed outside of the local government's jurisdiction; establish requirements for refunds; apply the apportionment and refund requirements to incentive agreements entered into on or after January 1, 2001; amend KRS 67.780 to conform; provide that the Act may be cited as the Economic Development Incentive Retention Act.

**Current Status:** 2/24/2026 - Introduced

**State Bill Page:** <https://apps.legislature.ky.gov/record/26RS/SB237.html>

**SB241**

**DEDUCTION FOR PROFESSIONAL MEMBERSHIP DUES** (CLEMONS, G) AN ACT relating to a deduction for professional membership dues.

Amend KRS 141.019, relating to income tax, to define terms; allow a deduction from gross income for professional membership dues paid for taxable years beginning on or after January 1, 2027, but before January 1, 2031; amend KRS 131.190 to allow the Department of Revenue to report on the deduction.

**Current Status:** 2/24/2026 - Introduced

**State Bill Page:** <https://apps.legislature.ky.gov/record/26RS/SB241.html>

**SB254**

**REHABILITATION OF PROPERTY** (NEAL, G) AN ACT relating to programs to encourage the rehabilitation of property.

Create a new section of KRS Chapter 65 to require local governments to establish a program to waive fines, fees, and interest associated with a property that has been donated to a qualifying donee; amend KRS 65.355 to require a local government that creates a land bank authority to establish a program to grant property assessment moratoriums pursuant to KRS 99.595 to 99.605.

*Current Status:* 2/25/2026 - Introduced

*State Bill Page:* <https://apps.legislature.ky.gov/record/26RS/SB254.html>

**SB285**

**THE PUBLIC SERVICE COMMISSION** (SMITH, B) AN ACT relating to the Public Service Commission.

Amend KRS 278.050 to remove the requirement that an appointment to the Public Service Commission made more than 90 days prior to a regular session of the General Assembly be confirmed by an interim joint committee.

*Current Status:* 2/27/2026 - Introduced

*State Bill Page:* <https://apps.legislature.ky.gov/record/26RS/SB285.html>

**SB288**

**RIGHTS OF TENANTS** (NEAL, G) AN ACT relating to the rights of tenants.

Create a new section of KRS Chapter 383 to define terms; state that a tenant has a right of first refusal to purchase a rental property from the owner of the property; require the owner to notify a tenant prior to listing a rental property for sale or accepting an offer on the property; establish timelines for a tenant to exercise the right of first refusal; specify circumstances under which a tenant's right of first refusal may be waived; establish penalty for violation.

*Current Status:* 2/27/2026 - Introduced

*State Bill Page:* <https://apps.legislature.ky.gov/record/26RS/SB288.html>

**SB321**

**AFFORDABLE HOUSING PROGRAMS** (ARMSTRONG, C) AN ACT relating to affordable housing programs established by local governments.

Create a new section of KRS Chapter 65 to define terms; permit a local government to establish a revolving loan program fund to facilitate affordable housing; establish requirements for the fund; permit a local government to use bonding authority to support a fund; establish means and terms of repayment of bonds issued for a fund; permit a local government to use a fund to make loans for development of affordable housing and for rehabilitation of homes by low-income persons; allow local government to assess fines and fees for failure to repay loans as part of a program; create a lien in association with a loan issued under a program and set out priority of the lien.

*Current Status:* 3/2/2026 - Introduced

*State Bill Page:* <https://apps.legislature.ky.gov/record/26RS/SB321.html>

**SB335**

**REGULATION OF OCCUPANCIES** (MILLS, R) AN ACT relating to regulation of occupancies by local governments.

Create a new section of KRS Chapter 65 prohibiting a local government from adopting or enforcing certain restrictions on the occupancy of dwelling units; state that the prohibition does not affect a local government's ability to enforce safety codes including the state

building code or any uniform code or administrative regulation related to fire safety or the construction or safety of buildings.

**Current Status:** 3/2/2026 - Introduced

**State Bill Page:** <https://apps.legislature.ky.gov/record/26RS/SB335.html>

**SCR138**

**ESTABLISHING THE PROPERTY TAX RELIEF TASK FORCE** (ADAMS, J) A CONCURRENT RESOLUTION directing the establishment of the Property Tax Relief Task Force.

Direct the Legislative Research Commission to establish the Property Tax Relief Task Force to study and review the taxation of property and make policy recommendations to address affordability issues; require the task force to seek input from other groups in the development of policy recommendations and strategies; outline task force membership; require the task force to meet monthly during the 2026 Interim; require the task force to submit its findings and recommendations to the Legislative Research Commission by December 1, 2026.

**Current Status:** 3/2/2026 - Introduced

**State Bill Page:** <https://apps.legislature.ky.gov/record/26RS/SCR138.html>

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