

1 AN ACT relating to reporting by local governments.

2 *Be it enacted by the General Assembly of the Commonwealth of Kentucky:*

3 ➔SECTION 1. A NEW SECTION OF KRS CHAPTER 132 IS CREATED TO
4 READ AS FOLLOWS:

5 (1) For purposes of this section, "local taxing authority" means a city, county,
6 charter county, consolidated local government, urban-county government,
7 unified local government, special purpose governmental entity, or school district.

8 (2) The Department of Revenue shall ensure that all taxpayers can access financial
9 information, as set out in subsection (3) of this section, for each local taxing
10 authority in the state.

11 (3) The Department of Revenue shall include a link on the main property tax page of
12 its website that shall direct taxpayers to financial information for each taxing
13 authority and shall include:

14 (a) A link to the most recent Kentucky Property Tax Rates publication and the
15 rates assessed; and

16 (b) Financial information for each local taxing authority that includes:

17 1. For a local government that creates a uniform financial information
18 report, the information set out in subsection (3) of Section 2 of this
19 Act;

20 2. For a special purpose governmental entity, a link to the online
21 reporting portal maintained by the Department for Local Government
22 as set out in KRS 65A.020; and

23 3. For a school district, a link to the page maintained by Kentucky
24 Department of Education on its website that contains fund balance
25 and revenue and expenditure information for school districts.

26 ➔SECTION 2. A NEW SECTION OF KRS 65.900 TO 65.925 IS CREATED TO
27 READ AS FOLLOWS:

- 1 (1) Each local government that maintains a notice website as defined in KRS 424.145
2 or a website maintained by the local government that meets the requirements of a
3 notice website, shall publish its uniform financial information report on its
4 website with a conspicuous link or heading directing the public to the report
5 within thirty (30) days following the completion of the report and shall maintain
6 the report in accordance with the requirements set out in KRS 424.145(5)(b)3.
- 7 (2) Each local government that does not maintain a notice website as defined in KRS
8 424.145 or a website maintained by the local government that meets the
9 requirements of a notice website, shall forward a copy of its uniform financial
10 information report to a county library of the county in which the local
11 government is located within thirty (30) days following the completion of the
12 report. The county library shall make the report available to members of the
13 public upon request.
- 14 (3) Before January 1, 2026, each local government shall provide to the Department
15 of Revenue information regarding where the public may access its uniform
16 financial information report. If the local government publishes the report
17 pursuant to subsection (1) of this section, it shall provide the Department of
18 Revenue with the Uniform Resource Locator (URL) of the website where the
19 report has been published. If the local government forwards the report pursuant
20 to subsection (2) of this section, it shall provide the Department of Revenue with
21 the address of the county library in which the report shall be made available to
22 the public.
- 23 (4) Each local government shall, in the first advertisement in a newspaper or
24 alternative publication that it makes pursuant to KRS 424.145 after January 1,
25 2026, include with that advertisement or publication a statement that the public
26 can access information regarding the local government's tax rates and finances
27 on the Kentucky Department of Revenue's website.

1 ➔Section 3. The Kentucky General Assembly hereby recognizes and affirms that
2 taxpayers are entitled to transparency regarding the use of their tax dollars, and to that
3 end advances this measure to provide access to resources regarding the finances of local
4 taxing authorities in a single place.