

1 AN ACT proposing to create a new section of the Constitution of Kentucky relating
2 to exempting the homesteads of veterans and surviving spouses from taxation.

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

4 ➔Section 1. Are you in favor of exempting from property taxation the
5 homesteads of veterans who were honorably discharged and certified as having a service-
6 connected permanent and 100% total disability, and the homesteads of the surviving
7 spouses of Armed Forces' members who died from service-connected causes while on
8 active duty by amending the Constitution of Kentucky to read as stated below?

9 ➔SECTION 2. IT IS PROPOSED THAT A NEW SECTION BE ADDED TO
10 THE CONSTITUTION OF KENTUCKY TO READ AS FOLLOWS:

11 *(1) Any real estate owned and used as a homestead by a veteran who was*
12 *honorably discharged and certified as having a service-connected permanent and one*
13 *hundred percent total disability shall be exempt from property taxation if the veteran is*
14 *a permanent resident of Kentucky and has legal title to the property on January 1 of*
15 *the year for which the exemption is claimed.*

16 *(2) Any real estate owned and used as a homestead by the surviving spouse of a*
17 *member of the Armed Forces who died from service-connected causes while on active*
18 *duty shall be exempt from property taxation if the member was a permanent resident of*
19 *the Commonwealth on January 1 of the year in which the member died. The*
20 *homestead only qualifies for the exemption if the homestead was jointly owned by the*
21 *member and the surviving spouse and the surviving spouse remains unmarried and*
22 *continues to live at the homestead.*

23 *(3) The exemptions in this section shall be in effect regardless of any other*
24 *section of this Constitution to the contrary.*

25 ➔Section 3. This amendment shall be submitted to the voters of the
26 Commonwealth for their ratification or rejection at the time and in the manner provided
27 for under Sections 256 and 257 of the Constitution, KRS 118.415, and under Sections 4

1 and 5 of this Act.

2 ➔Section 4. Notwithstanding any provision of KRS 118.415 to the contrary, the
3 Secretary of State shall cause the question in Section 1 of this Act and the entirety of the
4 proposed amendment to the Constitution of Kentucky contained in Section 2 of this Act
5 to be published at least one time in a newspaper of general circulation published in this
6 state, and shall also cause to be published at the same time and in the same manner the
7 fact that the amendment will be submitted to the voters for their acceptance or rejection at
8 the next regular election at which members of the General Assembly are to be voted for.
9 The publication required by this section and KRS 118.415 shall be made no later than the
10 first Tuesday in August preceding the election at which the amendment is to be voted on.

11 ➔Section 5. Notwithstanding any provision of KRS 118.415 to the contrary, not
12 later than the second Monday after the second Tuesday in August preceding the next
13 regular election at which members of the General Assembly are to be chosen in a year in
14 which there is not an election for President and Vice President of the United States, or not
15 later than the Thursday after the first Tuesday in September preceding a regular election
16 in a year in which there is an election for President and Vice President of the United
17 States, the Secretary of State shall certify the complete text of Section 1 of this Act and
18 the entirety of the proposed amendment to the Constitution of Kentucky contained in
19 Section 2 of this Act to the county clerk of each county, and the county clerk shall have
20 the entirety of the text and the amendment, as so certified, indicated on the ballots
21 provided to the voters in paper or electronic form as applicable to the voting machines in
22 use in each county or precinct.

23 ➔Section 6. If the exemptions created by the proposed amendment to the
24 Constitution of Kentucky in Section 2 of this Act are ratified by the voters of the
25 Commonwealth, the exemptions shall only apply to real property assessed on or after
26 January 1, 2025.