

# Measure to block expansion of occupational taxes clears panel

By Tom Latek  
kentucky Today

FRANKFORT, Ky. (KT) – Legislation to block expansion of local occupational taxes with a vote of the people has cleared its first hurdle, as it was approved by the Senate Appropriations and Revenue Committee on Wednesday.

Senate Bill 76 was introduced by Sen. Amanda Mays Bledsoe, R-Lexington, in response to widespread public frustration following last year's procedurally flawed attempt by the Fayette County Board of Education to impose a new school board occupational license tax increase.

SB 76 raises the population threshold required for a county to gain authority to increase the relevant tax from 300,000 to 500,000 residents. Counties like Fayette would no longer be able to revisit or implement such an increase unless they eventually reach the new population requirement.

The legislation does not remove or alter any existing occupa-



tional license taxes. Instead, it prevents future expansion of the tax in growing counties that have not reached the higher population threshold.

Last spring, the Fayette County Board of Education voted to raise its occupational license tax during Memorial Day weekend, drawing sharp criticism for its lack of transparency. In response to constituent complaints, Bledsoe formally re-

quested an attorney general's opinion. On June 4, 2025, Attorney General Russell Coleman issued a formal opinion finding the board's action violated public notice requirements. The vote was later voided, and the tax was never implemented following public outcry.

The controversy sparked widespread coverage across local media and fueled frustrations among Fayette County's Senate Majority Caucus

legislative delegation and beyond.

"Having served on

the Lexington-Fayette Urban County Council and now as

vice chair of the Senate's budget committee, I understand the importance of how we raise local revenue and the need for transparency when doing so," Bledsoe said. "After last year's public debacle, I heard clearly from Fayette County residents who felt blindsided and frustrated. Their concerns were well-founded, and I felt compelled to act."

Bledsoe said SB 76 will allow time for public trust to be restored while providing stability and confidence for both employees and employers in the years ahead.

The measure now heads to the Senate floor.

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## Tate refiles human growth, development education bill



Rep. Nancy Tate, R-Brandenburg, speaks on House Bill 470, an act related to gender transition services, on the House floor.

(LRC photo)

By TESSA REDMOND,  
Kentucky Today

FRANKFORT, Ky. (KT) – A Republican lawmaker has filed a bill adding human growth and development instruction to Kentucky's school curriculum.

House Bill 359 would direct the state's school districts to adopt curriculum including instruction on human growth and development for students in grade six or above. A high-

definition ultrasound video and computer-generated animation demonstrating fetal development would be required presentations, and parents could opt their children out of the instruction.

It is the third time State Rep. Nancy Tate, R-Brandenburg, has proposed the bill, known in previous sessions as the "Baby Olivia Act."

Earlier iterations of the bill were named after Baby Olivia, a human development

video produced by pro-life advocacy organization Live Action. The animation could be used in Kentucky classrooms under HB 359.

Live Action released a sequel video to Baby Olivia, called Baby Oliver, in December 2025. Tate did not respond to an earlier request for comment about the use of Baby Oliver in Kentucky curriculum and did not respond to an email seeking comment on HB 359.

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