



Judge/Executive  
Harry L. Berry

# LIFT—Local Investments For Transformation

## WHAT IS A LOCAL INVESTMENT OPTION?

It is simply a 1% (or less) sales tax expiring when the local project is completed. It's enacted at the local level—city or county. This funding tool is well established and proven, flexible and controlled by citizen choice. It serves as an economic development tool allowing communities to invest in projects to keep them competitive as well as enhance the quality of life, securing a future for generations to come. Food, medicine, residential utilities, and automobiles are not taxed.

## LOCAL OPTION FUNDS ARE SEPARATE FROM THE GOVERNMENT'S GENERAL FUNDS.

The new revenue is dedicated to funding a specific set of projects chosen by a community-wide, citizen-driven process. The revenue will never go into a city's or county's general fund. The local option funding tool is for one-time community projects. It is limited, specific, and temporary.



**Answer:** Whatever citizens want to fund. It's their choice. Projects like parks, roads, arts and cultural attractions, public transportation, libraries, recreational and sports facilities, and more could be chosen by our citizens.

Adding 1¢ to our sales tax could generate over \$6 million in our county annually. We can accomplish a lot with this kind of money to help us make the economic and cultural decisions we want for our



## TAKE THE NEXT STEP

1. **WRITE** your State Senator and Representative encouraging them to amend Kentucky's Constitution to allow for a Local Option Tax.
2. **TO AMEND THE KENTUCKY CONSTITUTION**
  - Requires 60+ State House Members
  - Requires 23+ State Senate Members
  - Requires a Statewide referendum on ballot
  - Requires House and Senate to pass enabling legislation
3. **PEOPLE VOTE**
  - People choose projects, amount of tax, and for how long
  - Local City Councils or Fiscal Court put the tax option on the ballot
  - People vote to accept or reject

