



Andy Beshear
GOVERNOR

FINANCE AND ADMINISTRATION CABINET
DEPARTMENT OF REVENUE
OFFICE OF INCOME TAXATION

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To: Interim Joint Committee on Appropriations and Revenue
Christian McDaniel, Senate Co-Chair
Jason Petrie, House Co-Chair
Jennifer Hays, Committee Staff Administrator

From: Thomas B. Miller, Commissioner, Department of Revenue

Thomas B. Miller

Via: Barbara Quackenboss, Executive Director, Office of Income Taxation

Barbara Quackenboss

Date: February 18, 2025

Re: Skills Training Investment Credits Annual Report
For year ended June 30, 2024

In accordance with KRS 141.063(9)(a), please accept this report of credit claimed as required by statute. Specifically, the statute requires the Department of Revenue to report to the Interim Joint Commission on Appropriations and Revenue that a grant-in-aid under KRS 154.12-207 or skills training investment credit under KRS 154.12-2084 to KRS 154.12-2089 is claimed on tax returns filed during the fiscal year ended June 30, 2024.

# of Returns	Credit Claimed	Kentucky County			
7	\$ 213.00	McCracken			
1	\$ 38.00	Out of State - Florida			
1	\$ 41,932.00	Hardin			
# of Returns	Credit Claimed	Adjusted Gross Income		Taxpayer	Returns
1	\$ 38.00	0-5,000		Person	9
1	\$ 17.00	205,000-210,000		Corporation	1
1	\$ 2.00	215,000-220,000		Limited Liability Company	1
1	\$ 4.00	220,000-225,000		Partnership	0
2	\$ 26.00	240,000-245,000		Limited Partnership	0
1	\$ 41,932.00	255,000-260,000		Sole Proprietorship	0
1	\$ 39.00	310,000-315,000		Holding Company	0
1	\$ 125.00	665,000-670,000		Joint Stock Company	0
				Professional Service Corpora	0
				Any other legal entity	0
9	\$ 42,183.00				Amount Claimed
				Person	\$ 42,183.00

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cc: Holly M. Johnson, Secretary, Finance & Administration Cabinet