



Andy Beshear
GOVERNOR

**FINANCE AND ADMINISTRATION CABINET
DEPARTMENT OF REVENUE
OFFICE OF INCOME TAXATION**

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Holly M. Johnson
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Thomas B. Miller
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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

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

Date: November 1, 2024

Re: Decontamination Tax Credit Claimed During the year ended December 31, 2023

In accordance with KRS 141.419(6), please accept this report of activity as required by statute. Specifically, the statute requires the Department of Revenue to provide information on a cumulative basis for each taxable year to provide a historical impact of the Decontamination Tax Credit to the Interim Joint Committee on Appropriations and Revenue. No decontamination projects have been approved, nor claimed since inception of this statute, therefore there is nothing to disclose on this report required to be submitted no later than November 1, 2024.

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