

**131.132 Annual report by department on tax law changes.**

- (1) The department shall submit an annual report to the Legislative Research Commission and the Interim Joint Committee on Appropriations and Revenue on October 1, 2024, and October 1 of each year thereafter.
- (2) The report required by subsection (1) of this section shall:
  - (a) Summarize each tax law change enacted during:
    1. The immediately preceding Regular Session of the General Assembly;  
or
    2. Any Extraordinary Session of the General Assembly held since the last report was submitted;
  - (b) Be organized by bill number, including any resolutions impacting the tax laws; and
  - (c) Outline actions taken, or to be taken, by the department to implement each tax law change, including any:
    1. Required modification to information technology systems and the estimated cost of that modification;
    2. Development of new or modification to existing forms for submission by taxpayers;
    3. Taxpayer education efforts deployed or to be deployed in response to the tax law changes;
    4. Administrative regulations filed or to be filed;
    5. Shifting of personnel to perform the actions; and
    6. Suggestions to the Interim Joint Committee on Appropriations and Revenue for related statutory corrections or improvements.

**Effective:** April 10, 2024

**History:** Created 2024 Ky. Acts ch. 166, sec. 4, effective April 10, 2024.