

**CHAPTER 333****(HCR 13)**

A CONCURRENT RESOLUTION directing studies of tax issues relating to forest management and enterprise zone programs.

*Be it resolved by the House of Representatives of the General Assembly of the Commonwealth of Kentucky, the Senate concurring therein:*

Section 1. The Legislative Research Commission is directed to have the Interim Joint Committee on Appropriations and Revenue conduct a study of the Kentucky Enterprise Zone Program. The study shall focus upon the effectiveness of the program to achieve its stated goals and make findings as to changes needed to increase the effectiveness and efficiency of the programs and determine whether the program merits continuation beyond the statutory dates of expiration. The study shall examine the impact the program has or could have on tobacco dependent communities and tourism dependent communities. The committee is authorized to hold three meetings outside of Frankfort at locations determined by the co-chairs.

Section 2. The findings of the Interim Joint Committee on Appropriations and Revenue shall be presented to the Legislative Research Commission no later than December 1, 2002.

Section 3. The Legislative Research Commission shall study state and federal inheritance, property, and income tax policies for the purpose of identifying policies that discourage good forest management practices. In addition, the study shall identify incentives to encourage good forest management. A report shall be prepared and submitted to the 2003 General Assembly. The study shall be conducted with the assistance of the Revenue Cabinet, the Natural Resources and Environmental Protection Cabinet, and the University of Kentucky.

Section 4. Provisions of this Resolution to the contrary notwithstanding, the Legislative Research Commission shall have the authority to alternatively assign the issues identified herein to an interim joint committee or subcommittee thereof, and to designate a study completion date.

**Approved April 11, 2002**