

**CHAPTER 87****(SB 165)**

AN ACT relating to mine maps.

*Be it enacted by the General Assembly of the Commonwealth of Kentucky:*

Section 1. KRS 131.190 is amended to read as follows:

- (1) No present or former secretary or employee of the Revenue Cabinet, member of a county board of assessment appeals, property valuation administrator or employee, or any other person, shall intentionally and without authorization inspect or divulge any information acquired by him of the affairs of any person, or information regarding the tax schedules, returns, or reports required to be filed with the cabinet or other proper officer, or any information produced by a hearing or investigation, insofar as the information may have to do with the affairs of the person's business. This prohibition does not extend to information required in prosecutions for making false reports or returns of property for taxation, or any other infraction of the tax laws, nor does it extend to any matter properly entered upon any assessment record, or in any way made a matter of public record, nor does it preclude furnishing any taxpayer or his properly authorized agent with information respecting his own return. Further, this prohibition does not preclude the secretary or any employee of the Revenue Cabinet from testifying in any court, or from introducing as evidence returns or reports filed with the cabinet, in an action for violation of state or federal tax laws or in any action challenging state or federal tax laws. The secretary or the secretary's designee may provide an owner of unmined coal, oil or gas reserves, and other mineral or energy resources assessed under KRS 132.820(1), or owners of surface land under which the unmined minerals lie, factual information about the owner's property derived from third-party returns filed for that owner's property, under the provisions of KRS 132.820(2), that is used to determine the owner's assessment. This information shall be provided to the owner on a confidential basis, and the owner shall be subject to the penalties provided in KRS 131.990(2). The third-party filer shall be given prior notice of any disclosure of information to the owner that was provided by the third-party filer.
- (2) The secretary shall make available any information for official use only and on a confidential basis to the proper officer, agency, board or commission of this state, any Kentucky county, any Kentucky city, any other state, or the federal government, under reciprocal agreements whereby the cabinet shall receive similar or useful information in return.
- (3) Statistics of tax-paid gasoline gallonage reported monthly to the Revenue Cabinet under the gasoline excise tax law may be made public by the cabinet.
- (4) Notwithstanding the provisions of this section to the contrary, information received from the Internal Revenue Service shall not be made available to any other agency of state government, or any county, city, or other state, and shall not be inspected intentionally and without authorization by any present secretary or employee of the Revenue Cabinet, or any other person.
- (5) Statistics of crude oil as reported to the Revenue Cabinet under the crude oil excise tax requirements of KRS Chapter 137 and statistics of natural gas production as reported to the Revenue Cabinet under the natural resources severance tax requirements of KRS Chapter

143A may be made public by the cabinet by release to the Department of Mines and Minerals.

- (6) *Notwithstanding any provision of law to the contrary, beginning with mine-map submissions for the 1989 tax year, the cabinet may make public or divulge only those portions of mine maps submitted by taxpayers to the cabinet pursuant to KRS Chapter 132 for ad valorem tax purposes that depict the boundaries of mined-out parcel areas. These electronic maps shall not be relied upon to determine actual boundaries of mined-out parcel areas. Property boundaries contained in mine maps required under KRS Chapters 350 and 352 shall not be construed to constitute land surveying or boundary surveys as defined by KRS 322.010 and any administrative regulations promulgated thereto.*

Section 2. KRS 352.480 is amended to read as follows:

- (1) The commissioner shall, upon the application therefor in written form by any **person**~~[interested party]~~, make or cause to be made, at the expense of the applicant, a duplicate of any final or abandoned mine map on file with the department. ***The department also may make public or divulge any portion of a mine map submitted to the department by a licensee or operator.***
- (2)~~[No copy of any map of an active mine shall be made without the consent of the licensee, owner, lessee, or operator, except that when the owner of any land adjacent to or near the land of the licensee, owner, lessee, or operator files an affidavit with the commissioner showing ownership of the adjacent or nearby property, and alleging that he believes that the licensee, owner, lessee, or operator is encroaching upon or mining on his property, the commissioner shall cause to be furnished to the affiant, at the expense of the affiant, a duplicate of the map filed by the licensee, owner, operator, or lessee.]~~
- (3)~~] When any underground mine is worked out or is about to be abandoned or indefinitely closed, the licensee shall make or cause to be made a final map of the mine, to show the entire worked-out area at the time the mine was abandoned or closed. A certified copy of ***the final map of*** the mine~~[workings]~~, on a scale of not less than one hundred (100) and not more than five hundred (500) feet to the inch shall be filed with the commissioner.~~
- ~~[(4) When satisfactory evidence, in the form of an affidavit, is furnished by any person planning to open or reopen a mine, a duplicate copy of a map of any abandoned mine which might affect the safety of the men to be employed in the proposed mine may be furnished the applicant upon request to the commissioner. The duplicate copy of the map shall be made at the expense of the applicant.]~~

Approved March 18, 2003