

# ADMINISTRATIVE REGISTER OF KENTUCKY



LEGISLATIVE RESEARCH COMMISSION  
Frankfort, Kentucky

VOLUME 39, NUMBER 9  
FRIDAY, MARCH 1, 2013

The submission deadline for this edition of the *Administrative Register of Kentucky* was noon, February 15, 2013.

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#### **MEETING NOTICE: ARRS**

The **Administrative Regulation Review Subcommittee** is **tentatively** scheduled to meet March 12, 2013 at 10:00 a.m. in room 149 Capitol Annex. See **tentative agenda** on pages 1859 -1860 of this Administrative Register.

The **ADMINISTRATIVE REGISTER OF KENTUCKY** is the monthly supplement for the 2012 Edition of **KENTUCKY ADMINISTRATIVE REGULATIONS SERVICE**.

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**KENTUCKY ADMINISTRATIVE REGULATIONS** are codified according to the following system and are to be cited by Title, Chapter and Regulation number, as follows:

Title		Chapter	Regulation
806	KAR	50:	155
Cabinet, Department, Board, or Agency		Office, Division, Board, or Major Function	Specific Regulation

### **ADMINISTRATIVE REGISTER OF KENTUCKY**

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**VOLUME 39, NUMBER 9 – MARCH 1, 2013**

**ADMINISTRATIVE REGULATION REVIEW SUBCOMMITTEE  
TENTATIVE AGENDA, MARCH 12, 2013, at 10:00 a.m., Room 149 Capitol Annex**

**KENTUCKY HIGHER EDUCATION ASSISTANCE AUTHORITY  
Division of Student and Administrative Services**

**Authority**

11 KAR 4:080. Student Aid applications.

**FINANCE AND ADMINISTRATION CABINET  
Kentucky Teachers' Retirement System**

**General Rules**

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**Board**

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**Board of Nursing**

**Board**

201 KAR 20:220. Nursing continuing education provider approval.

201 KAR 20:381. Repeal of 201 KAR 20:200 and 201 KAR 20:380.

**Board of Interpreters for the Deaf and Hard of Hearing**

**Board**

201 KAR 39:030. Application; qualifications for licensure; and certification levels.

201 KAR 39:050. Renewal of licenses, extension of temporary licenses and reinstatement.

**Board of Prosthetics, Orthotics and Pedorthics**

**Board**

201 KAR 44:090. Requirements for licensure as an orthotist, prosthetist, orthotist-prosthetist, pedorthist, or orthotic fitter on or after January 1, 2013.

201 KAR 44:120. Post residency registration.

**KENTUCKY COMMUNITY AND TECHNICAL COLLEGE SYSTEM  
Board of Emergency Medical Services**

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202 KAR 7:520. Allocation of block grant funding assistance for emergency medical services. (Deferred from January)

202 KAR 7:530. Emergency Medical Services data collection, management, and compliance. (Not Amended After Comments) (Deferred from February)

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**Society**

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**Department of Fish and Wildlife Resources**

**Game**

301 KAR 2:132. Elk depredation permits, landowner cooperator permits, and quota hunts.

301 KAR 2:178. Deer hunting on Wildlife Management Areas, state parks, other public lands, and federally controlled areas.

301 KAR 2:195 & E. Falconry, raptor take, and raptor propagation. ("E" expires 6/26/2013)

**ENERGY AND ENVIRONMENT CABINET  
Department for Environmental Protection  
Division of Water**

**Water Quality Standards**

401 KAR 10:030. Antidegradation policy implementation methodology. (Not Amended After Comments) (Deferred from December)

401 KAR 10:031. Surface water standards. (Amended After Comments) (Deferred from December)

**EDUCATION AND WORKFORCE DEVELOPMENT CABINET  
Board of Education  
Department of Education**

**Office of Chief State School Officer**

701 KAR 5:140. Districts of Innovation. (Amended After Comments)

**School Administration and Finance**

702 KAR 3:130. Internal accounting. (Amended After Comments)

**Office of Instruction**

704 KAR 3:095. The use of response-to-intervention in Kindergarten through Grade 3. (Amended After Comments)

**PUBLIC PROTECTION CABINET  
Department of Housing, Buildings and Construction  
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**Electrical**

815 KAR 35:060. Licensing of electrical contractors, electricians, and master electricians pursuant to KRS 227A.060.

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**CABINET FOR HEALTH AND FAMILY SERVICES**

**Office of Health Policy**

**State Health Plan**

900 KAR 5:020. State Health Plan for facilities and services. (Amended After Comments)

**Data Reporting and Public Use Data Sets**

900 KAR 7:030 & E. Data reporting by health care providers. ("E" expires 6/25/2013)

**Department for Public Health**

**Division of Maternal and Child Health**

**Kentucky Early Intervention System**

902 KAR 30:001. Definitions for 902 KAR Chapter 30. (Deferred from February)

**Office of Inspector General**

**Division of Audits and Investigations**

**Controlled Substances**

902 KAR 55:015 & E. Schedule I substances. ("E" expires 6/17/2013)

**Department for Medicaid Services**

**Commissioner's Office**

**Medicaid Services**

907 KAR 1:711E. Repeal of 907 KAR 1:705 and 907 KAR 1:710. ("E" expires 6/19/2013)

**Payment and Services**

907 KAR 3:170. Telehealth consultation coverage and reimbursement. (Amended After Comments)(Deferred from February)

**Managed Care**

907 KAR 17:005 & E. Definitions for 907 KAR Chapter 17. ("E" expires 6/19/2013)

907 KAR 17:010 & E. Managed care organization requirements and policies relating to enrollees. ("E" expires 6/19/2013)

907 KAR 17:015 & E. Managed care organization requirements and policies relating to providers. ("E" expires 6/19/2013)

907 KAR 17:020 & E. Managed care organization service and service coverage requirements and policies. ("E" expires 6/19/2013)

907 KAR 17:025 & E. Managed care organization requirements and policies related to utilization management and quality. ("E" expires 6/19/2013)

907 KAR 17:030 & E. Managed care organization operational and related requirements and policies. ("E" expires 6/19/2013)

**Department for Community Based Services**

**Division of Family Support**

**K-TAP, Kentucky Works, Welfare to Work, State Supplementation**

921 KAR 2:015 & E. Supplemental programs for persons who are aged, blind, or have a disability. ("E" expires 6/19/2013)

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**Department of Housing, Buildings and Construction**

**Division of Building Codes Enforcement**

**Kentucky Building Code**

815 KAR 7:120. Kentucky Building Code. (*Comments Received; SOC ext*)

**CABINET FOR HEALTH AND FAMILY SERVICES**

**Department for Public Health**

**Division of Maternal and Child Health**

**WIC Program**

902 KAR 18:010. Definitions for 902 KAR Chapter 18. (*Comments Received; SOC ext*)

902 KAR 18:020. Eligibility, certification periods, and time frames for processing applicants. (*Comments Received; SOC ext.*)

902 KAR 18:030. Participant abuse. (*Comments Received; SOC ext.*)

902 KAR 18:060. Vendor violations and sanctions. (*Comments Received; SOC ext.*)

902 KAR 18:070. Participant access determination and civil money penalty. (*Comments Received; SOC ext.*)

902 KAR 18:080. Local agency and vendor hearing process and administrative appeal process. (*Comments Received; SOC ext.*)

**Department for Public Health**

**Division of Maternal and Child Health**

**Kentucky Early Intervention System**

902 KAR 30:110. Point of entry and service coordination. (*Comments Received; SOC ext.*)

902 KAR 30:120. Evaluation and eligibility. (*Comments Received; SOC ext.*)

902 KAR 30:130. Assessment, service planning, and assistive technology. (*Comments Received; SOC ext.*)

902 KAR 30:150. Personnel qualifications. (*Comments Received; SOC ext.*)

902 KAR 30:160. Covered services. (*Comments Received; SOC ext.*)

902 KAR 30:180. Procedural safeguards. (*Comments Received; SOC ext.*)

902 KAR 30:200. Coverage and payment for services. (*Comments Received; SOC ext.*)

**ADMINISTRATIVE REGULATION REVIEW PROCEDURE - OVERVIEW**  
**(See KRS Chapter 13A for specific provisions)**

**Filing and Publication**

Administrative bodies shall file with the Regulations Compiler all proposed administrative regulations, public hearing and comment period information, regulatory impact analysis and tiering statement, fiscal note, federal mandate comparison, and incorporated material information. Those administrative regulations received by the deadline established in KRS 13A.050 shall be published in the Administrative Register.

**Public Hearing and Public Comment Period**

The administrative body shall schedule a public hearing on proposed administrative regulations which shall not be held before the 21st day or later than the last workday of the month of publication. Written comments shall also be accepted until the end of the calendar month in which the administrative regulation was published.

The administrative regulation shall include: the place, time, and date of the hearing; the manner in which persons may submit notification to attend the hearing and written comments; that notification to attend the hearing shall be sent no later than 5 workdays prior to the hearing date; the deadline for submitting written comments; and the name, position, address, and telephone and fax numbers of the person to whom notification and written comments shall be sent.

The administrative body shall notify the Compiler, by phone and letter, whether the hearing was held or cancelled and whether written comments were received. If the hearing was held or written comments were received, the administrative body shall file a statement of consideration with the Compiler by the fifteenth day of the calendar month following the month of publication.

A transcript of the hearing is not required unless a written request for a transcript is made, and the person requesting the transcript shall have the responsibility of paying for same. A recording may be made in lieu of a transcript.

**Review Procedure**

After the public hearing and public comment period processes are completed, the administrative regulation shall be reviewed by the Administrative Regulation Review Subcommittee at its next meeting. After review by the Subcommittee, the administrative regulation shall be referred by the Legislative Research Commission to an appropriate jurisdictional committee for a second review. The administrative regulation shall be considered as adopted and in effect as of adjournment on the day the appropriate jurisdictional committee meets or 30 days after being referred by LRC, whichever occurs first.

## EMERGENCY ADMINISTRATIVE REGULATIONS

STATEMENT OF EMERGENCY  
103 KAR 3:040E

This emergency administrative regulation is being promulgated in order to provide Kentucky taxpayers the forms and information necessary to comply with Kentucky tax laws. This administrative regulation must be filed as soon as possible in order to incorporate by reference such tax forms and instructions as may be needed by taxpayers and their representative to comply with Kentucky tax laws. An ordinary administrative regulation is not sufficient, because the public relies on these forms and instructions in order to make timely and accurate filing of tax returns and payment of the correct amount of tax due. This emergency administrative regulation shall be replaced by an ordinary administrative regulation which is being filed with the Regulations Compiler along with this emergency administrative regulation. The ordinary administrative regulation is identical to this emergency administrative regulation.

STEVEN L. BESHEAR, Governor  
THOMAS B. MILLER, Commissioner

FINANCE AND ADMINISTRATION CABINET  
Department of Revenue  
Office of Income Taxation  
(Emergency Amendment)

## 103 KAR 3:040E. Income Tax Forms Manual.

RELATES TO: KRS 131.041, 131.051, 131.061, 131.071, 131.081, 131.110, 131.130, 131.155, 131.170, 131.180, 131.190, 131.250, 131.340, 131.500, 131.510(1), (2)(a), 131.540, 141.010, 141.0101, 141.011, 141.016, 141.020, 141.0202, 141.030, 141.040, 141.0401, 141.0405, 141.041, 141.042, 141.044, 141.062, 141.065, 141.066, 141.067, 141.068, 141.069, 141.070, 141.071, 141.120, 141.121, 141.160, 141.170, 141.180, 141.200, 141.205, 141.206, 141.207, 141.208, 141.300, 141.310, 141.325, 141.330, 141.335, 141.347, 141.370, 141.381, 141.382, 141.383, 141.384, 141.385, 141.386, 141.390, 141.395, 141.400, 141.401, 141.402, 141.403, 141.405, 141.407, 141.412, 141.415, 141.418, 141.420, 141.421, 141.423, 141.424, 141.4242, 141.4244, 141.428, 141.430, 141.434, 141.436, 141.437, 141.438, 141.985, 141.990, 151B.127, 154.12-2086, 154.20-050, 154.22-060, 154.23-035, 154.24-110, 154.25-030, 154.26-090, 154.28-090, 154.32-010, 154.34-080, 154.45-090, 154.48-025, 155.170

STATUTORY AUTHORITY: KRS 131.130(3)

EFFECTIVE: January 15, 2013

NECESSITY, FUNCTION, AND CONFORMITY: KRS 131.130(3) authorizes the Department of Revenue to prescribe forms necessary for the administration of any revenue law by the promulgation of an administrative regulation incorporating the forms by reference. This administrative regulation incorporates by reference the required Revenue Forms used in the administration of income taxes by the Department of Revenue.

Section 1. Corporation Income Taxes. (1) Revenue Form 41A720, "Form 720, 2012[2014] Kentucky Corporation Income Tax and LLET Return", shall be used by a C corporation to determine its corporation income tax due in accordance with KRS 141.040 and its limited liability entity tax due in accordance with KRS 141.0401 for tax years beginning in 2012[2014].

(2) Revenue Form 41A720A, "Schedule A, Apportionment and Allocation (For corporations and pass-through entities taxable both within and without Kentucky)", shall be used by a corporation or a pass-through entity taxable both within and without Kentucky to apportion and allocate its net income to Kentucky in accordance with KRS 141.120 or 141.206.

(3) Revenue Form 41A720A-C, "Schedule A-C, Apportionment and Allocation - Continuation Sheet", shall be used by a corporation or a pass-through entity taxable both within and without Kentucky that is also a partner or member of a pass-through entity to determine the sales, property and payroll amounts to be entered on Revenue Form 41A720A.

(4) Revenue Form 41A720A-N, "Schedule A-N, Apportionment Factor Schedule", shall be used by a corporation filing a mandatory nexus consolidated return to show the Kentucky and total sales, property, and payroll of the corporation and each subsidiary included in the apportionment factor.

(5) Revenue Form 41A720BIO, "Schedule BIO, Application and Credit Certificate of Income Tax/LLET Credit Biodiesel", shall be used by a taxpayer who is a biodiesel producer, biodiesel blender, or renewable diesel producer to report the biodiesel gallons produced or used by the blender and request approval from the Kentucky Department of Revenue of the tax credit amount allowed by KRS 141.423.

(6) Revenue Form 41A720CC, "Schedule CC, Coal Conversion Tax Credit", shall be used by a corporation to compute the tax credit allowed by KRS 141.041 for coal used or substituted for other fuels in an eligible heating facility as described by KRS 141.041(1).

(7) Revenue Form 41A720-CCI, "Schedule CCI, Application and Credit Certificate of Clean Coal Incentive Tax Credit", shall be used by a taxpayer to request approval from the Department of Revenue of the tax credit amount allowed by KRS 141.428 for the purchase of Kentucky coal used by the taxpayer to generate electricity.

(8) Revenue Form 41A720CELL, "Schedule CELL, Application and Credit Certificate of Income Tax/LLET Credit Cellulosic Ethanol", shall be used by a taxpayer who is a producer of cellulosic ethanol to report the number of cellulosic ethanol gallons and request approval from the Department of Revenue of the tax credit amount allowed by KRS 141.4244.

(9) Revenue Form 41A720CI, "Schedule CI, Application for Coal Incentive Tax Credit", shall be used by a taxpayer to request approval for the amount of tax credit allowed by KRS 141.0405 for the purchase of Kentucky coal used by the taxpayer to generate electricity.

(10) Revenue Form 41A720CR, "Schedule CR, Pro Forma Federal Consolidated Return Schedule", shall be used by a C corporation filing a consolidated return to show its federal pro forma consolidated return.

(11) Revenue Form 41A720CR-C, "Schedule CR-C, Pro Forma Federal Consolidated Return Schedule Continuation Sheet", shall be used by a C corporation filing a consolidated return as a continuation of Revenue Form 41A720CR.

(12) Revenue Form 41A720ES, "Form 720-ES Kentucky, 2013[2012] Corporation Income/Limited Liability Entity Tax Estimated Tax Voucher", shall be used by a corporation or a limited liability pass-through entity to submit payments of estimated corporation income or limited liability entity tax as required by KRS 141.044.

(13) Revenue Form 41A720ETH, "Schedule ETH, Application and Credit Certificate of Income Tax/LLET Credit Ethanol", shall be used by a taxpayer who is a producer of ethanol to report ethanol gallons produced and request approval from the Kentucky Department of Revenue of the tax credit amount allowed by KRS 141.4242.

(14) Revenue Form 41A720EZC, "Schedule EZC, Enterprise Zone Tax Credit", shall be used by a qualified taxpayer to determine the tax credit allowed by KRS 154.45-090.

(15) Revenue Form 41A720HH, "Schedule HH, Kentucky Housing for Homeless Families Deduction", shall be used by an individual, corporation, fiduciary, or pass-through entity to determine the deduction allowed by KRS 141.0202.

(16) Revenue Form 41A720(I), "Instructions, 2012[2014] Kentucky Corporation Income Tax and LLET Return", shall be used by a corporation to file its 2012[2014] Kentucky Corporation Income Tax and LLET Return and related schedules.

(17) Revenue Form 41A720KCR, "Schedule KCR, Kentucky Consolidated Return Schedule", shall be used by a C corporation filing a nexus consolidated return showing the income or loss of each entity included in the nexus consolidated tax return.

(18) Revenue Form 41A720KCR-C, "Schedule KCR-C, Kentucky Consolidated Return Schedule - Continuation Sheet", shall be used by a C corporation filing a nexus consolidated return as a

continuation of Revenue Form 41A720KCR.

(19) Revenue Form 41A720KESA, "Schedule KESA, Tax Credit Computation Schedule (For a KESA Project of a Corporation)", shall be used by a corporation which has entered into an agreement for a Kentucky Environmental Stewardship Act (KESA) project to determine the credit allowed against its Kentucky income tax liability and limited liability entity tax liability in accordance with KRS 141.430.

(20) Revenue Form 41A720KESA-SP, "Schedule KESA-SP, Tax Credit Computation Schedule (For a KESA Project of a Pass-Through Entity)", shall be used by a pass-through entity which has entered into an agreement for a Kentucky Environmental Stewardship Act (KESA) project to determine the credit allowed against its Kentucky income tax liability and limited liability entity tax liability in accordance with KRS 141.430.

(21) Revenue Form 41A720KESA-T, "Schedule KESA-T, Tracking Schedule for a KESA Project", shall be used by a company which has entered into an agreement for a Kentucky Environmental Stewardship Act (KESA) project to maintain a record of the approved costs and tax credits for the duration of the agreement.

(22) Revenue Form 41A720LLET, "Schedule LLET, Limited Liability Entity Tax", shall be used by a corporation or a limited liability pass-through entity to determine the limited liability entity tax in accordance with KRS 141.0401.

(23) Revenue Form 41A720LLET-C, "Schedule LLET-C, Limited Liability Entity Tax - Continuation Sheet", shall be used by a corporation or a limited liability pass-through entity that is a partner in a general partnership organized or formed as a general partnership after January 1, 2006, or a partner or member in a limited liability pass-through entity to determine its Kentucky gross receipts and Kentucky gross profits and its total gross receipts and total gross profits from all sources to be entered on Revenue Form 41A720LLET.

(24) Revenue Form 41A720LLET(K), "Schedule LLET(K), Limited Liability Entity Tax (For a Limited Liability Pass-through Entity with Economic Development Project(s))", shall be used by limited liability pass-through entities with economic development projects to determine the limited liability entity tax.

(25) Revenue Form 41A720LLET(K)-C, "Schedule LLET(K)-C, Limited Liability Entity Tax - Continuation Sheet", shall be used by a limited liability pass-through entity with an economic development project that is a partner or member of a limited liability pass-through entity or a general partnership organized or formed as a general partnership after January 1, 2006, to determine its Kentucky gross receipts and Kentucky gross profits and its total gross receipts and total gross profits from all sources to be entered on Revenue Form 41A720LLET(K).

(26) Revenue Form 41A720NOL, "Schedule NOL, Net Operating Loss Schedule", shall be used by a C corporation with a current year net operating loss or net operating loss carry-forward.

(27) Revenue Form 41A720NOL-CF, "Schedule NOL-CF, Kentucky NOL Carry forward Schedule", shall be used by a corporation filing a nexus consolidated income tax return as provided by KRS 141.200, in addition to Revenue Form 41A720NOL, to show the Kentucky net operating loss (KNOL) carry forward balance for each new member of the affiliated group.

(28) Revenue Form 41A720-O, "Schedule O-720, Other Additions and Subtractions To/From Federal Taxable Income", shall be used by a corporation filing Kentucky Form 720 to show other additions to and subtractions from federal taxable income on Revenue Form 41A720, Part III, Lines 9 and 16, respectively.

(29) Revenue Form 41A720QR, "Schedule QR, Qualified Research Facility Tax Credit", shall be used by a corporation, individual, or pass-through entity to determine the credit against the income tax liability or LLET liability allowed by KRS 141.395.

(30) Revenue Form 41A720RC, "Schedule RC, Application for Income Tax/LLET Credit for Recycling and/or Composting Equipment or Major Recycling Project", shall be used by a taxpayer to request approval for the amount of credit allowed by KRS 141.390 for the purchase and installation of recycling or composting equipment or a major recycling project. This form shall also be used by an individual, corporation, fiduciary, or pass-through entity to substantiate and keep a record of the amount of approved credit claimed on their tax return.

(31) Revenue Form 41A720RC-C, "Schedule RC-C, Schedule RC - Part I Continuation", shall be used by an individual, corporation, fiduciary, or pass-through entity, in addition to Revenue Form 41A720RC, to list additional equipment for which approval of the credit allowed by KRS 141.390 is being requested.

(32) Revenue Form 41A720RC(I), "Instructions for Schedule RC", shall be used by taxpayers filing Revenue Form 41A720RC and Revenue Form 41A720RC-C requesting approval of a tax credit for recycling equipment, composting equipment, or a major recycling project.

(33) Revenue Form 41A720RC-R, "Schedule RC-R, Recycling or Composting Equipment Tax Credit Recapture", shall be used by a taxpayer disposing of recycling or composting equipment before the end of the recapture period to compute the tax credit recaptured to be reported on the applicable tax return.

(34) Revenue Form 41A720RPC, "Schedule RPC, Related Party Disclosure Statement," shall be used by an entity to report related party expenses and the exceptions to the required disallowance of related party expenses as provided by KRS 141.205.

(35) Revenue Form 41A720RR-E, "Schedule RR-E, Application and Credit Certificate of Income Tax/LLET Credit Railroad Expansion", shall be used by a corporation or pass-through entity requesting approval of a railroad expansion tax credit allowed by KRS 141.386.

(36)[(35)] Revenue Form 41A720RR-I, "Schedule RR-I, Railroad Maintenance and Improvement Tax Credit", shall be used by a corporation, individual, or pass-through entity to determine the credit against the income tax liability or LLET liability allowed by KRS 141.385.

(37)[(36)] Revenue Form 41A720S, "Form 720S, 2012[2014] Kentucky S Corporation Income Tax and LLET Return", shall be used by an S corporation to determine the amount of tax due in accordance with KRS 141.040 and 141.0401 and to report the shareholders' share of income, loss, credits, deductions, etc. for tax years beginning in 2012[2014].

(38)[(37)] Revenue Form 41A720S(I), "Instructions, 2012[2014] Kentucky S Corporation Income Tax and LLET Return", shall be used by an S corporation to file its 2012[2014] Kentucky S Corporation Income Tax and LLET Return and related schedules.

(39)[(38)] Revenue Form 41A720S(K), "Form 720S(K), Kentucky Schedule K for S Corporations With Economic Development Project(s)", shall be used for tax years beginning in 2012[2014] by S Corporations with economic development projects to determine the shareholders' shares of income, credit, deductions, etc., excluding the economic development projects.

(40)[(39)] Revenue Form 41A720S(K-1), "Schedule K-1 (Form 720S), 2012[2014] Shareholder's Share of Income, Credits, Deductions, Etc.", shall be used by an S corporation to report to each of its shareholders the amount of income, credit, deduction, etc., that the shareholder shall report for Kentucky income tax purposes.

(41)[(40)] Revenue Form 41A720S-O, "Schedule O-PTE, Other Additions and Subtractions To/From Federal Ordinary Income", shall be used by a pass-through entity filing Revenue Form 41A720S, Form 41A765, or Form 42A765-GP to show other additions to and subtractions from federal ordinary income on Revenue Form 41A720S, 41A765, or 42A765-GP Part I, Lines 5 and 9, respectively.

(42)[(41)] Revenue Form 41A720SL, "Application for Six-Month Extension of Time to File Kentucky Corporation or Limited Liability Pass-Through Entity Return", shall be used by a corporation or a limited liability pass-through entity to request a six (6) month extension of time to file a tax return or an LLET return or to submit payment of unpaid tax.

(43)[(42)] Revenue Form 41A720TCS, "Schedule TCS, Tax Credit Summary Schedule", shall be used by a corporation or a limited liability pass-through entity to summarize tax credits claimed and shall be attached to the tax return.

(44)[(43)] Revenue Form 41A720VERB, "Schedule VERB, Voluntary Environmental Remediation Tax Credit", shall be used by an entity claiming a tax credit provided by KRS 141.418.

(45)[(44)] Revenue Form 41A720-S1, "Form 720X, Amended Kentucky Corporation Income Tax and Corporation License Tax Return", shall be used by a C corporation to amend its Kentucky Corporation Income and License Tax Return for tax periods begin-

ning prior to January 1, 2005, as previously filed.

(46)[(45)] Revenue Form 41A720-S2, "Form 720-AMENDED, Amended Kentucky Corporation Income Tax Return", shall be used by a C corporation to amend its Kentucky Corporation Income Tax Return for periods beginning on or after January 1, 2005 and before January 1, 2007, as previously filed.

(47)[(46)] Revenue Form 41A720-S3, "Form 720-AMENDED (2007-2008), Amended Kentucky Corporation Income Tax and LLET Return", shall be used by a C corporation to amend its Kentucky Corporation Income Tax and LLET Return for periods beginning on or after January 1, 2007 and before January 1, 2009, as previously filed.

(48)[(47)] Revenue Form 41A720-S4, "Form 851-K, Kentucky Affiliations and Payment Schedule", shall be used by a corporation filing a consolidated Kentucky income tax return on Revenue Form 41A720 to identify the members of the affiliated group which are subject to the Kentucky corporation tax and to list the amount of tax paid.

(49)[(48)] Revenue Form 41A720-S6, "Form 2220-K, Underpayment and Late Payment of Estimated Income Tax and LLET", shall be used by a corporation or limited liability pass-through entity required by KRS 141.042 and 141.044 to file a declaration of estimated tax, to compute the underpayment penalty as provided by KRS 131.180(3) and 141.990, and to compute the interest on any late payment or underpayment of an estimated tax installment as provided by KRS 131.183(2) and 141.985.

(50)[(49)] Revenue Form 41A720-S7, "Form 5695-K, Kentucky Energy Efficiency Products Tax Credit", shall be used by a taxpayer to claim a tax credit for installation of energy efficiency products for residential and commercial property as provided by KRS 141.436.

(51)[(50)] Revenue Form 41A720-S9, "Form 8903-K, Kentucky Domestic Production Activities Deduction", shall be used by a corporation to determine the Domestic Production Activities Deduction amount for Kentucky corporation income tax purposes and shall be attached to the corporation income tax return.

(52)[(51)] Revenue Form 41A720-S11, "Form 8908-K, Kentucky ENERGY STAR (Homes and Manufactured Homes) Tax Credit", shall be used by a taxpayer to claim a tax credit for the construction of an ENERGY STAR home or the sale of an ENERGY STAR manufactured home as provided by KRS 141.437.

(53)[(52)] Revenue Form 41A720-S16, "Schedule KREDA, Tax Credit Computation Schedule (For a KREDA Project of a Corporation)", shall be used by a corporation which has a Kentucky Rural Economic Development Act (KREDA) project to determine the credit allowed against its Kentucky corporation income tax liability and limited liability entity tax liability in accordance with KRS 141.347.

(54)[(53)] Revenue Form 41A720-S17, "Schedule KREDA-T, Tracking Schedule for a KREDA Project", shall be used by a company which has a Kentucky Rural Economic Development Act (KREDA) project to maintain a record of the debt service payments, wage assessment fees and tax credits for the duration of the project.

(55)[(54)] Revenue Form 41A720-S18, "Schedule KREDA-SP, Tax Computation Schedule (For a KREDA Project of a Pass-Through Entity)", shall be used by a pass-through entity which has a Kentucky Rural Economic Development Act (KREDA) project to determine the credit allowed against its Kentucky income tax liability and limited liability entity tax liability in accordance with KRS 141.347.

(56)[(55)] Revenue Form 41A720-S20, "Schedule KIDA, Tax Credit Computation Schedule (For a KIDA Project of a Corporation)", shall be used by a corporation which has a Kentucky Industrial Development Act (KIDA) project to determine the credit allowed against its Kentucky corporation income tax liability and limited liability entity tax liability in accordance with KRS 141.400.

(57)[(56)] Revenue Form 41A720-S21, "Schedule KIDA-T, Tracking Schedule for a KIDA Project", shall be used by a company which has a Kentucky Industrial Development Act (KIDA) project to maintain a record of the debt service payments and tax credits for the duration of the project.

(58)[(57)] Revenue Form 41A720-S22, "Schedule KIDA-SP, Tax Computation Schedule (For a KIDA Project of a Pass-Through

Entity)", shall be used by a pass-through entity which has a Kentucky Industrial Development Act (KIDA) project to determine the credit allowed against its Kentucky income tax liability and limited liability entity tax liability in accordance with KRS 141.400.

(59)[(58)] Revenue Form 41A720-S24, "Schedule KIRA, Tax Credit Computation Schedule (For a KIRA Project of a Corporation)", shall be used by a corporation which has a Kentucky Industrial Revitalization Act (KIRA) project to determine the credit allowed against its Kentucky corporation income tax liability and limited liability entity tax liability in accordance with KRS 141.403.

(60)[(59)] Revenue Form 41A720-S25, "Schedule KIRA-T, Tracking Schedule for a KIRA Project", shall be used by a company which has a Kentucky Industrial Revitalization Act (KIRA) project to maintain a record of the approved costs, wage assessment fees and tax credits for the duration of the project.

(61)[(60)] Revenue Form 41A720-S26, "Schedule KIRA-SP, Tax Computation Schedule (For a KIRA Project of a Pass-Through Entity)", shall be used by a pass-through entity which has a Kentucky Industrial Revitalization Act (KIRA) project to determine the credit allowed against its Kentucky income tax liability and limited liability entity tax liability in accordance with KRS 141.403.

(62)[(61)] Revenue Form 41A720-S27, "Schedule KJDA, Tax Credit Computation Schedule (For a KJDA Project of a Corporation)", shall be used by a corporation which has a Kentucky Jobs Development Act (KJDA) project to determine the credit allowed against its Kentucky corporation income tax liability and limited liability entity tax liability in accordance with KRS 141.407.

(63)[(62)] Revenue Form 41A720-S28, "Schedule KJDA-T, Tracking Schedule for a KJDA Project", shall be used by a company which has a Kentucky Jobs Development Act (KJDA) project to maintain a record of the approved costs, wage assessment fees, in-lieu-of credits and tax credits for the duration of the project.

(64)[(63)] Revenue Form 41A720-S29, "Schedule KJDA-SP, Tax Computation Schedule (For a KJDA Project of a Pass-Through Entity)", shall be used by a pass-through entity which has a Kentucky Jobs Development Act (KJDA) project to determine the credit allowed against its Kentucky income tax liability and limited liability entity tax liability in accordance with KRS 141.407.

(65)[(64)] Revenue Form 41A720-S35, "Schedule KRA, Tax Credit Computation Schedule (For a KRA Project of a Corporation)", shall be used by a corporation which has entered into a Kentucky Reinvestment Act (KRA) project to compute the allowable KRA credit allowed against its Kentucky corporation income tax liability and limited liability entity tax liability in accordance with KRS 141.415.

(66)[(65)] Revenue Form 41A720-S36, "Schedule KRA-SP, Tax Computation Schedule (For a KRA Project of a Pass-Through Entity)", shall be used by a pass-through entity which has a Kentucky Reinvestment Act (KRA) project to determine the credit allowed against its Kentucky income tax liability and limited liability entity tax liability in accordance with KRS 141.415.

(67)[(66)] Revenue Form 41A720-S37, "Schedule KRA-T, Tracking Schedule For a KRA Project", shall be used by a company which has entered into a Kentucky Reinvestment Act (KRA) project to maintain a record of the balance of approved costs and tax credits for the duration of the agreement.

(68)[(67)] Revenue Form 41A720-S40, "Schedule KEOZ, Tax Credit Computation Schedule (For a KEOZ Project of a Corporation)", shall be used by a corporation which has entered into a Kentucky Economic Opportunity Zone (KEOZ) Act project to compute the allowable KEOZ credit allowed against its Kentucky corporation income tax liability and limited liability entity tax liability in accordance with KRS 141.401.

(69)[(68)] Revenue Form 41A720-S41, "Schedule KEOZ-SP, Tax Computation Schedule (For a KEOZ Project of a Pass-Through Entity)", shall be used by a pass-through entity which has entered into a Kentucky Economic Opportunity Zone (KEOZ) Act project to determine the credit allowed against its Kentucky income tax liability and limited liability entity tax liability in accordance with KRS 141.401.

(70)[(69)] Revenue Form 41A720-S42, "Schedule KEOZ-T, Tracking Schedule for a KEOZ Project", shall be used by a company which has entered into an agreement for a Kentucky Economic Opportunity Zone (KEOZ) Act project to maintain a record of the

debt service payments, wage assessment fees, approved costs and tax credits for the duration of the agreement.

(71)[(70)] Revenue Form 41A720-S45, "Schedule KJRA, Tax Credit Computation Schedule (For a KJRA Project of a Corporation)", shall be used by a company which has entered into a Kentucky Jobs Retention Act (KJRA) project to determine the credit allowed against its Kentucky income tax liability and limited liability entity tax liability in accordance with KRS 141.402.

(72)[(71)] Revenue Form 41A720-S46, "Schedule KJRA-T, Tracking Schedule For a KJRA Project", shall be used by a company which has entered into an agreement for a Kentucky Jobs Retention Act (KJRA) project to maintain a record of the debt service payments, wage assessment fees, approved costs, and tax credits for the duration of the agreement.

(73)[(72)] Revenue Form 41A720-S47, "Schedule KJRA-SP, Tax Computation Schedule (For a KJRA Project of a Pass-Through Entity)", shall be used by a pass-through entity which has entered into a Kentucky Jobs Retention Act (KJRA) project to determine the credit allowed against its Kentucky income tax liability and limited liability entity tax liability in accordance with KRS 141.402.

(74)[(73)] Revenue Form 41A720-S50, "Schedule IEIA, Tax Credit Computation Schedule (For an IEIA Project of a Corporation)", shall be used by a company which has entered into an Incentives for Energy Independence Act (IEIA) project to determine the credit allowed against its Kentucky income tax liability and limited liability entity tax liability in accordance with KRS 141.421.

(75)[(74)] Revenue Form 41A720-S51, "Schedule IEIA-T, Tracking Schedule for an IEIA Project", shall be used by a company which has entered into an Incentives for Energy Independence Act (IEIA) project to maintain a record of the balance of approved costs, wage assessments, and tax credits for the duration of the agreement.

(76)[(75)] Revenue Form 41A720-S52, "Schedule IEIA-SP, Tax Computation Schedule (For an IEIA Project of a Pass-Through Entity)", shall be used by a pass-through entity which has entered into an Incentives for Energy Independence Act (IEIA) project to determine the credit allowed against its Kentucky income tax liability and limited liability entity tax liability in accordance with KRS 141.421.

(77)[(76)] Revenue Form 41A720-S53, "Schedule KBI, Tax Credit Computation Schedule (For a KBI Project of a Corporation)", shall be used by a corporation which has entered into a Kentucky Business Investment (KBI) project to compute the allowable KBI credit allowed against its Kentucky corporation income tax liability and limited liability entity tax liability in accordance with KRS 141.415.

(78)[(77)] Revenue Form 41A720-S54, "Schedule KBI-SP, Tax Computation Schedule (For a KBI Project of a Pass-Through Entity)", shall be used by a pass-through entity which has entered into a Kentucky Business Investment (KBI) project to determine the credit allowed against its Kentucky income tax liability and limited liability entity tax liability in accordance with KRS 141.415.

(79)[(78)] Revenue Form 41A720-S55, "Schedule KBI-T, Tracking Schedule for a KBI Project", shall be used by a company which has entered into an agreement for a Kentucky Business Investment (KBI) project to maintain a record of approved costs, wage assessments, and tax credits for the duration of the agreement.

(80)[(79)] Revenue Form 41A720-S80, "Form 8874(K), Application for Certification of Qualified Equity Investments Eligible for Kentucky New Markets Development Program Tax Credit", shall be used by a qualified community development entity that seeks to have an equity investment or long-term debt security certified as a qualified equity investment eligible for the tax credit provided by KRS 141.434.

(81)[(80)] Revenue Form 41A720-S81, "Form 8874(K)-A, Notice of Kentucky New Markets Development Program Tax Credit and Certification", shall be used by a qualified community development entity to provide proof to the Kentucky Department of Revenue of the receipt of cash for a taxpayer's qualified equity investment.

(82)[(81)] Revenue Form 41A720-S82, "Form 8874(K)-B, Notice of Kentucky New Markets Development Program Tax Credit Recapture", shall be used by the Kentucky Department of Revenue

to notify a taxpayer of a recapture of the New Markets Development Program tax credit.

(83)[(82)] Revenue Form 41A725, "Form 725, 2012[2014] Kentucky Single Member LLC Individually Owned LLET Return", shall be used by a single member individually-owned LLC to file an LLET return in accordance with KRS 141.0401 for tax years beginning in 2012[2014].

(84)[(83)] Revenue Form 41A725CP, "Schedule CP, Form 725, 2012[2014] Kentucky Single Member LLC Individually Owned Composite Return Schedule", shall be used by a single member individual with multiple LLC entities to file LLET returns in accordance with KRS 141.0401 for tax years beginning in 2012[2014].

(85)[(84)] Revenue Form 41A725(I), "Instructions, 2012[2014] Kentucky Single Member LLC Individually Owned LLET Return", shall be used by a single member LLC individually owned to file its 2012[2014] Kentucky LLET return and related schedules.

(86)[(85)] Revenue Form 41A750, "Form 750, Business Development Corporation Tax Return", shall be used by a corporation organized under the provisions of KRS Chapter 155 to determine its excise tax due in accordance with KRS 155.170 for tax years beginning in 2012[2014].

(87)[(86)] Revenue Form 41A765, "Form 765, 2012[2014] Kentucky Partnership Income and LLET Return", shall be used by an entity taxed as a partnership and organized as a LLC, LLP or LP to file its Kentucky income and LLET return in accordance with KRS 141.0401 and 141.206 for tax years beginning in 2012[2014].

(88)[(87)] Revenue Form 41A765(I), "Instructions, 2012[2014] Kentucky Partnership Income and LLET Return", shall be used by an entity taxed as a partnership and organized as a LLC, LLP, or LP to file its 2012[2014] Kentucky income and LLET return and related schedules.

(89)[(88)] Revenue Form 41A765(K), "Form 765(K), Kentucky Schedule K For Partnerships With Economic Development Project(s)", shall be used for tax years beginning in 2012[2014] by partnerships with economic development projects to determine the partners' share of income, credits, deductions, etc., excluding the economic development projects.

(90)[(89)] Revenue Form 41A765(K-1), "Schedule K-1 (Form 765), 2012[2014] Partner's Share of Income, Credits, Deductions, Etc.", shall be used by an entity taxed as a partnership and organized as a LLC, LLP, or LP to report to its partners the amount of income, credit, deduction, etc., that the partners shall report for Kentucky income tax purposes.

(91)[(90)] Revenue Form 41A800, "Corporation and Pass-through Entity Nexus Questionnaire", shall be used by a corporation or pass-through entity to determine if the entity has nexus with the Commonwealth of Kentucky.

(92) Revenue Form 41A802, "Corporation and Pass-through Entity Related Party Expense Questionnaire", shall be used by a corporation or pass-through entity to determine if the entity has nondeductible related party expense.

Section 2. Individual Income and Withholding Taxes. (1) Revenue Form 12A200, "Kentucky Individual Income Tax Installment Agreement Request", shall be submitted to the Department of Revenue to request an installment agreement to pay tax due.

(2) Revenue Form 40A100, "Application for Refund of Income Taxes", shall be presented to the Department of Revenue to request a refund of income taxes paid.

(3) Revenue Form 40A102, "2012[2014] Application for Extension of Time to File Individual, General Partnership and Fiduciary Income Tax Returns for Kentucky", shall be submitted to the Department of Revenue by individuals, partnerships, and fiduciaries prior to the date prescribed by law for filing a return to request a six (6) month extension to file the return or to remit payment of tax prior to the date the return is due.

(4) Revenue Form 40A103, "Application for New Home Tax Credit", shall be submitted to the Department of Revenue by individuals to request approval for the new home tax credit.

(5) Revenue Form 40A200, "Form PTE-WH, Kentucky Nonresident Income Tax Withholding on Distributive Share Income", shall be used by a pass-through entity doing business in Kentucky to report Kentucky income tax withheld on each nonresident individual or corporate partner doing business in Kentucky only through its

ownership interest in the pass-through entity.

(6) Revenue Form 40A201, "Form 740NP-WH, Kentucky Nonresident Income Tax Withholding on Distributive Share Income Report and Composite Income Tax Return", shall be used by a pass-through entity doing business in Kentucky to report and pay Kentucky income tax withheld on nonresident individual and corporate partners.

(7) Revenue Form 40A201ES, "Form 740NP-WH-ES, Instructions – 2013[2012] Pass-Through Entity Nonresident Distributive Share Withholding Report and Composite Income Tax Return Voucher", shall be used by every pass-through entity for the declaration and payment of estimated tax if required.

(8) Revenue Form 40A201NP-WH-SL, "Form 740NP-WH-SL, Application for Six-Month Extension of Time to File Form 740NP-WH", shall be used by a pass-through entity to request a six-month extension to file Form 740NP-WH, Kentucky Nonresident Income Tax Withholding on Distributive Share Income Report and Composite Income Tax Return.

(9) Revenue Form 40A201-WHP, "Form 740NP-WH-P, Underpayment and Late Payment of Estimated Tax on Form 740NP-WH", shall be used by a pass-through entity to compute the interest and penalty on the underpayment and late payment of estimated tax on Form 740NP-WH, Kentucky Nonresident Income Tax Withholding on Distributive Share Income Report and Composite Income Tax Return.

(10) Revenue Form 40A727, "Kentucky Income Tax Forms Requisition", shall be used by a taxpayer or tax preparer to order individual income tax forms.

(11)[(9)] Revenue Form 42A003, "Withholding Kentucky Income Tax Instructions for Employers", shall provide instructions for employers and shall contain forms used for withholding and reporting Kentucky income tax withholding.

(12)[(10)] Revenue Form 42A003(T), "2013[2012] Withholding Tax Tables Computer Formula", shall be used by an employer for computing employees' Kentucky income tax withholding each pay period.

(13)[(11)] Revenue Form 42A740, "Form 740, 2012[2011] Kentucky Individual Income Tax Return, Full-Year Residents Only", shall be completed by a resident individual to report taxable income and income tax liability for taxable years beginning in 2012[2011], and shall be due within three and one-half (3 1/2) months after the close of the taxable year.

(14)[(12)] Revenue Form 42A740-A, "Schedule A, Form 740, 2012[2011] Kentucky Itemized Deductions", shall be completed by resident individuals and attached to Form 740 to support itemized deductions claimed for 2012[2011].

(15)[(13)] Revenue Form 42A740ES, "Form 740-ES, 2013[2012] Individual Income Tax Kentucky Estimated Tax Voucher", shall be submitted to the Department of Revenue by individuals with payment of quarterly estimated tax.

(16)[(14)] Revenue Form 42A740-EZ, "Form 740-EZ, 2012[2011] Kentucky Individual Income Tax Return for Single Persons with No Dependents", shall be completed by resident individuals to report taxable income and income tax liability for taxable years beginning in 2012[2011], and shall be due within three and one-half (3 1/2) months after the close of the taxable year.

(17)[(15)] Revenue Form 42A740(I), "2012[2011] Kentucky Individual Income Tax Instructions for Forms 740 and 740-EZ", shall be used by resident individuals to file the 2012[2011] Kentucky Individual Tax Return and related schedules.

(18)[(16)] Revenue Form 42A740-J, "Schedule J, Kentucky Farm Income Averaging", shall be completed by individuals and attached to Form 740 to compute tax liability by averaging farm income for taxable years beginning after December 31, 1997.

(19)[(17)] Revenue Form 42A740-KNOL, "Schedule KNOL, 2012[2011] Kentucky Net Operating Loss Schedule", shall be used by individuals to compute and carry forward a net operating loss to subsequent years.

(20)[(18)] Revenue Form 42A740-M, "Schedule M, 2012[2011] Kentucky Federal Adjusted Gross Income Modifications", shall be completed by individuals and attached to Form 740 in support of additions to and subtractions from federal adjusted gross income.

(21)[(19)] Revenue Form 42A740-NP, "Form 740-NP, 2012[2011] Kentucky Individual Income Tax Return, Nonresident

or Part-Year Resident", shall be completed by part-year or full-year nonresident individuals to report taxable income and income tax liability for taxable years beginning in 2012[2011], and shall be filed within three and one-half (3 1/2) months after the close of the taxable year.

(22)[(20)] Revenue Form 42A740-NP-A, "Schedule A, Form 740-NP, 2012[2011] Kentucky Schedule A Itemized Deductions", shall be completed and attached to Form 42A740-NP by part-year or full-year nonresidents to support the itemized deductions claimed for 2012[2011].

(23)[(21)] Revenue Form 42A740-NP-ME, "Schedule ME, Form 740-NP, 2012[2011] Moving Expense and Reimbursement", shall be completed and attached to Form 42A740-NP by part-year or full-year nonresidents to support moving expenses and reimbursement by employers for moving expenses for 2012[2011].

(24)[(22)] Revenue Form 42A740-NP(I), "Instructions for 2012[2011] Kentucky Form 740-NP, Nonresident or Part-Year Resident Income Tax Return", shall be used by nonresident or part-year resident individuals to file the 2012[2011] Kentucky Form 740-NP and related schedules.

(25)[(23)] Revenue Form 42A740-NP-R, "Form 740-NP-R, 2012[2011] Kentucky Income Tax Return Nonresident - Reciprocal State", shall be completed by resident individuals of reciprocal states to request a refund of Kentucky withholding for 2012[2011].

(26)[(24)] Revenue Form 42A740-NP(P), "2012[2011] Kentucky Income Tax Return, Nonresident or Part-Year Resident", shall be a packet containing forms and instructions and shall be mailed to nonresident and part-year resident individuals for use in filing a Kentucky individual tax return for 2012[2011].

(27)[(25)] Revenue Form 42A740(PKT), "2012[2011] Kentucky Individual Income Tax Forms", shall be a packet containing forms and instructions and shall be mailed to resident individuals for use in filing a Kentucky individual tax return for 2012[2011].

(28)[(26)] Revenue Form 42A740-P, "Schedule P, 2012[2011] Kentucky Pension Income Exclusion", shall be completed by individuals and attached to Form 740 to compute the amount of allowable pension exclusion for 2012[2011].

(29)[(27)] Revenue Form 42A740-UTC, "Schedule UTC, Unemployment Tax Credit", shall be completed by individuals and attached to Form 740 or Form 740-NP to provide the Office of Employment and Training Certificate Numbers in support of credit claimed for hiring an unemployed person.

(30)[(28)] Revenue Form 42A740-X, "Form 740-X, Amended Kentucky Individual Income Tax Return", shall be completed by individuals and filed with the Department of Revenue to amend a previously filed tax return for 2005 or future years.

(31)[(29)] Revenue Form 42A740-XP, "Form 740-XP, Amended Kentucky Individual Income Tax Return, 2004 and Prior Years", shall be completed by individuals and filed with the Department of Revenue to amend a previously filed tax return for 2004 or prior years.

(32)[(30)] Revenue Form 42A740-S1, "Form 2210-K, 2012[2011] Underpayment of Estimated Tax by Individuals", shall be filed by individuals to request a waiver of estimated tax penalty or to compute and self assess an estimated tax penalty for a tax year beginning in 2012[2011].

(33)[(31)] Revenue Form 42A740-S4, "2013[2012] Instructions for Filing Estimated Tax Vouchers", shall be used to compute the amount of estimated tax due for 2013[2012].

(34)[(32)] Revenue Form 42A740-S18, "Form 8582-K, 2012[2011] Kentucky Passive Activity Loss Limitations", shall be completed by an individual taxpayer and attached to the individual tax return in support of an allowable passive loss deduction and carryover of a passive activity loss.

(35)[(33)] Revenue Form 42A740-S21, "Form 4972-K, 2012[2011] Kentucky Tax on Lump-Sum Distributions", shall be completed by an individual taxpayer to compute tax liability on a lump sum distribution and attached to the taxpayer's individual income tax return.

(36)[(34)] Revenue Form 42A740-S22, "Form 8879-K, 2012[2011] Kentucky Individual Income Tax Declaration for Electronic Filing", shall be completed, signed by the individual taxpayer or taxpayers and maintained by the preparer or taxpayer in support of an electronically filed return.

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(37)[(35)] Revenue Form 42A740-S23, "Form 740-V, 2012[2014] Kentucky Electronic Payment Voucher", shall be used by the individual taxpayer or taxpayers for the payment of additional tax due on an electronically filed return and submitted to the Department of Revenue.

(38)[(36)] Revenue Form 42A740-S24, "Form 8863-K, 2012[2014] Kentucky Education Tuition Tax Credit", shall be used by an individual taxpayer or taxpayers to claim a tuition tax credit on the taxpayer's individual Kentucky income tax return.

(39)[(37)] Revenue Form 42A740-S25, "Form 8948-K, Preparer Explanation For Not Filing Electronically", shall be used by the preparer to indicate the reason the return is not being filed electronically.

(40)[(38)] Revenue Form 42A741, "Form 741, 2012[2014] Kentucky Fiduciary Income Tax Return", shall be used by a fiduciary of an estate or trust to report income and tax liability of an estate or trust and be filed with the Department of Revenue within three (3) months and fifteen (15) days after the close of the taxable year.

(41)[(39)] Revenue Form 42A741-D, "Schedule D, Form 741, 2012[2014] Kentucky Capital Gains and Losses", shall be completed and attached to Form 741 by a fiduciary to report income from capital gains and losses.

(42)[(40)] Revenue Form 42A741(I), "Instructions - Form 741, Kentucky Fiduciary Income Tax Return", shall be the instruction guide provided by the Department of Revenue for completing the 2012[2014] Form 741.

(43)[(41)] Revenue Form 42A741(K-1), "Schedule K-1, Form 741, 2012[2014] Kentucky Beneficiary's Share of Income, Deductions, Credits, etc.", shall be filed by the fiduciary with Form 741 to report each beneficiary's share of income, deductions, and credits.

(44)[(42)] Revenue Form 42A765-GP, "Form 765-GP, 2012[2014] Kentucky General Partnership Income Return", shall be completed and filed with the Department of Revenue within three (3) months and fifteen (15) days after the close of the taxable year by a general partnership to report income, deductions, and credits of a general partnership for 2012[2014].

(45)[(43)] Revenue Form 42A765-GP(I), "Instructions, 2012[2014] Kentucky General Partnership Income Return", shall be provided to assist the general partnership in completing a general partnership income return.

(46)[(44)] Revenue Form 765-GP(K-1), "Schedule K-1, Form 765-GP, 2012[2014] Partner's Share of Income, Credits, Deductions, etc.", shall be filed by the general partnership with Form 765-GP to report each general partner's share of income, deductions, and credits.

(47)[(45)] Revenue Form 42A765-GP(K), "Form 765-GP(K), Kentucky Schedule K for General Partnerships with Economic Development Project(s)", shall be used by a general partnership which has one (1) or more economic development projects to determine the total general partners' share of income, credits, deductions, etc., excluding the amount of each item of income, credit, deduction, etc., attributable to the projects.

(48)[(46)] Revenue Form 42A801, "Form K-1, Kentucky Employer's Income Tax Withheld Worksheet", shall be used by employers to report wages and taxes withheld for the filing period.

(49)[(47)] Revenue Form 42A801(D), "Form K-1, Amended Employer's Return of Income Tax Withheld", shall be used by employers to correct wages and taxes reported for the filing period.

(50)[(48)] Revenue Form 42A801-E, "Form K-1E, Kentucky Employer's Income Tax Withheld Worksheet - Electronic Funds Transfer", shall be used by employers who remit taxes withheld electronically to report wages and tax withheld for the filing period.

(51)[(49)] "Form W-2, 2012[2014] Wage and Tax Statement", shall be used by an employer to report each of its employees' wages and Kentucky tax withheld for the calendar year 2012[2014].

(52)[(50)] Revenue Form 42A803, "Form K-3, Kentucky Employer's Income Tax Withheld Worksheet", shall be used by employers to report wages and tax withheld for the filing period and annually reconcile wages and taxes reported.

(53)[(51)] Revenue Form 42A803(D), "Form K-3, Amended Employer's Return of Income Tax Withheld", shall be used by employers to amend wages and taxes reported for the filing period

and the annual reconciled wages and taxes reported.

(54)[(52)] Revenue Form 42A803-E, "Form K-3E, Kentucky Employer's Income Tax Withheld Worksheet - Electronic Funds Transfer", shall be used by employers to report wages and tax withheld for the filing period and to annually reconcile wages and taxes reported.

(55)[(53)] Revenue Form 42A804, "Form K-4, Kentucky Department of Revenue Employee's Withholding Exemption Certificate", shall be used by an employee to inform the employer of the number of exemptions claimed in order to determine the amount of Kentucky tax to withhold from wages each pay period.

(56)[(54)] Revenue Form 42A804-A, "Form K-4A, Kentucky Department of Revenue Withholding Exemptions for Excess Itemized Deductions", shall be used by an employee to determine additional withholding exemptions.

(57)[(55)] Revenue Form 42A804-E, "Form K-4E, Special Withholding Exemption Certificate", shall be used by employees to inform employers of special tax exempt status.

(58)[(56)] Revenue Form 42A804-M, "Form K-4M, Nonresident Military Spouse Withholding Tax Exemption Certificate", shall be used by employees to inform employers of special tax exempt status as a nonresident military spouse.

(59)[(57)] Revenue Form 42A806, "Transmitter Report for Filing Kentucky W2/K2, 1099 and W2-G Statements", shall be used by employers annually to submit Form W-2 Wage and Tax Statements.

(60)[(58)] Revenue Form 42A807, "Form K-4FC, Fort Campbell Exemption Certificate", shall be completed by nonresident employees working at Fort Campbell, Kentucky, to inform employers of special tax exempt status.

(61)[(59)] Revenue Form 42A808, "Authorization to Submit Employees Annual Wage and Tax Statements Via Kentucky Department of Revenue Web Site", shall be used by employers to request authorization to annually submit wage and tax statements via the Kentucky Department of Revenue Web site.

(62)[(60)] Revenue Form 42A809, "Certificate of Nonresidence", shall be used by employees to inform employers of special tax exempt status as a result of being a resident of a reciprocal state.

(63)[(61)] Revenue Form 42A810, "Nonresident's Affidavit - Kentucky Individual Income Tax", shall be used by individuals to submit a sworn statement concerning residency status.

(64)[(62)] Revenue Form 42A811, "KREDA Annual Report", shall be completed by employers to report KREDA employee wage assessment fee information to the Department of Revenue.

(65)[(63)] Revenue Form 42A812, "KIDA Annual Report", shall be completed by employers to report KIDA employee wage assessment fee information to the Department of Revenue.

(66)[(64)] Revenue Form 42A813, "KJDA Annual Report", shall be completed by employers to report KJDA employee wage assessment fee information to the Department of Revenue.

(67)[(65)] Revenue Form 42A814, "KIRA Annual Report", shall be completed by employers to report KIRA employee wage assessment fee information to the Department of Revenue.

(68)[(66)] Revenue Form 42A815, "Withholding Tax Refund Application", shall be completed by employers to request a refund of withholding tax paid.

(69)[(67)] Revenue Form 42A816, "KEOZ Annual Report", shall be completed by employers to report KEOZ employee wage assessment fee information to the Department of Revenue.

(70)[(68)] Revenue Form 42A817, "KJRA Annual Report", shall be completed by employers to report KJRA employee wage assessment fee information to the Department of Revenue.

(71)[(69)] Revenue Form 42A818, "KBI Annual Report", shall be completed by employers to report KBI employee wage assessment fee information to the Department of Revenue.

(72)[(70)] Revenue Form 42D003, "2012 [2014] Kentucky Wage and Tax Statements (W-2/K-2) Order Form", shall be used by employers to order wage and tax statements.

Section 3. Incorporation by Reference. (1) The following material is incorporated by reference:

(a) Corporation income taxes - referenced material:

1. Revenue Form 41A720, "Form 720, 2012[2014] Kentucky

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Corporation Income Tax and LLET Return", 2012[2044];

2. Revenue Form 41A720A, "Schedule A, Apportionment and Allocation (For corporations and pass-through entities taxable both within and without Kentucky)", October 2012[2044];

3. Revenue Form 41A720A-C, "Schedule A-C, Apportionment and Allocation - Continuation Sheet", October 2012[2044];

4. Revenue Form 41A720A-N, "Schedule A-N, Apportionment Factor Schedule", October 2012[2044];

5. Revenue Form 41A720BIO, "Schedule BIO, Application and Credit Certificate of Income Tax/LLET Credit Biodiesel", October 2012[2044];

6. Revenue Form 41A720CC, "Schedule CC, Coal Conversion Tax Credit", October 2012[2044];

7. Revenue Form 41A720CCI, "Schedule CCI, Application and Credit Certificate of Clean Coal Incentive Tax Credit", October 2012[2044];

8. Revenue Form 41A720CELL, "Schedule CELL, Application and Credit Certificate of Income Tax/LLET Credit Cellulosic Ethanol", October 2012[2044];

9. Revenue Form 41A720CI, "Schedule CI, Application for Coal Incentive Tax Credit", October 2012[2044];

10. Revenue Form 41A720CR, "Schedule CR, Pro Forma Federal Consolidated Return Schedule", October 2012[2044];

11. Revenue Form 41A720CR-C, "Schedule CR-C, Pro Forma Federal Consolidated Return Schedule Continuation Sheet", October 2012[2044];

12. Revenue Form 41A720ES, "Form 720-ES Kentucky, 2013[2042] Corporation Income/Limited Liability Entity Tax Estimated Tax Voucher", June 2012[2044];

13. Revenue Form 41A720ETH, "Schedule ETH, Application and Credit Certificate of Income Tax/LLET Credit Ethanol", October 2012[2044];

14. Revenue Form 41A720EZC, "Schedule EZC, Enterprise Zone Tax Credit", October 2012[2044];

15. Revenue Form 41A720HH, "Schedule HH, Kentucky Housing for Homeless Families Deduction", October 2012[2044];

16. Revenue Form 41A720(I), "Instructions, 2012[2044] Kentucky Corporation Income Tax and LLET Return", November 2012[October 2044];

17. Revenue Form 41A720KCR, "Schedule KCR, Kentucky Consolidated Return Schedule", October 2012[2044];

18. Revenue Form 41A720KCR-C, "Schedule KCR-C, Kentucky Consolidated Return Schedule - Continuation Sheet", October 2012[2044];

19. Revenue Form 41A720KESA, "Schedule KESA, Tax Credit Computation Schedule (For a KESA Project of a Corporation)", October 2012[2044];

20. Revenue Form 41A720KESA-SP, "Schedule KESA-SP, Tax Credit Computation Schedule (For a KESA Project of a Pass-Through Entity)", October 2012[2044];

21. Revenue Form 41A720KESA-T, "Schedule KESA-T, Tracking Schedule for a KESA Project", October 2012[2044];

22. Revenue Form 41A720LLET, "Schedule LLET, Limited Liability Entity Tax", October 2012[2044];

23. Revenue Form 41A720LLET-C, "Schedule LLET-C, Limited Liability Entity Tax - Continuation Sheet", October 2012[2044];

24. Revenue Form 41A720LLET(K), "Schedule LLET(K), Limited Liability Entity Tax (For a Limited Liability Pass-through Entity with Economic Development Project(s))", October 2012[2044];

25. Revenue Form 41A720LLET(K)-C, "Schedule LLET(K)-C, Limited Liability Entity Tax - Continuation Sheet", October 2012[2044];

26. Revenue Form 41A720NOL, "Schedule NOL, Net Operating Loss Schedule", October 2012[2044];

27. Revenue Form 41A720NOL-CF, "Schedule NOL-CF, Kentucky NOL Carry forward Schedule", October 2012[2044];

28. Revenue Form 41A720-O, "Schedule O-720, Other Additions and Subtractions To/From Federal Taxable Income", December 2012[November 2044];

29. Revenue Form 41A720QR, "Schedule QR, Qualified Research Facility Tax Credit", October 2012[2044];

30. Revenue Form 41A720RC, "Schedule RC, Application for Income Tax/LLET Credit for Recycling and/or Composting Equip-

ment or Major Recycling Project", October 2012[2044];

31. Revenue Form 41A720RC-C, "Schedule RC-C, Schedule RC - Part I Continuation", October 2012[2044];

32. Revenue Form 41A720RC(I), "Instructions For Schedule RC", October 2012[2044];

33. Revenue Form 41A720RC-R, "Schedule RC-R, Recycling or Composting Equipment Tax Credit Recapture", October 2012[2044];

34. Revenue Form 41A720RPC, "Schedule RPC, Related Party Disclosure Statement," June 2012;

35. Revenue Form 41A720RR-E, "Schedule RR-E, Application and Credit Certificate of Income Tax/LLET Credit Railroad Expansion", October 2012[2044];

36.[35.] Revenue Form 41A720RR-I, "Schedule RR-I, Railroad Maintenance and Improvement Tax Credit", October 2012[2044];

37.[36.] Revenue Form 41A720S, "Form 720S, 2012[2044] Kentucky S Corporation Income Tax and LLET Return", 2012[2044];

38.[37.] Revenue Form 41A720S(I), "Instructions, 2012 [2044] Kentucky S Corporation Income Tax and LLET Return", November 2012 [October 2044];

39.[38.] Revenue Form 41A720S(K), "Form 720S(K), Kentucky Schedule K for S Corporations With Economic Development Project(s)", October 2012[2044];

40.[39.] Revenue Form 41A720S(K-1), "Schedule K-1 (Form 720S), 2012[2044] Shareholder's Share of Income, Credits, Deductions, Etc.", 2012[2044];

41.[40.] Revenue Form 41A720S-O, "Schedule O-PTE, Other Additions and Subtractions To/From Federal Ordinary Income", November 2012[2044];

42.[41.] Revenue Form 41A720SL, "Application for Six-Month Extension of Time to File Kentucky Corporation or Limited Liability Pass-Through Entity Return", June 2012[2040];

43.[42.] Revenue Form 41A720TCS, "Schedule TCS, Tax Credit Summary Schedule", October 2012[2044];

44.[43.] Revenue Form 41A720VERB, "Schedule VERB, Voluntary Environmental Remediation Tax Credit", October 2012[2044];

45.[44.] Revenue Form 41A720-S1, "Form 720X, Amended Kentucky Corporation Income Tax and Corporation License Tax Return", October 2011;

46.[45.] Revenue Form 41A720-S2, "Form 720-AMENDED, Amended Kentucky Corporation Income Tax Return", October 2011;

47.[46.] Revenue Form 41A720-S3, "Form 720-AMENDED (2007-2008), Amended Kentucky Corporation Income Tax and LLET Return", October 2011;

48.[47.] Revenue Form 41A720-S4, "Form 851-K, Kentucky Affiliations and Payment Schedule", October 2012[2044];

49.[48.] Revenue Form 41A720-S6, "Form 2220-K, Underpayment and Late Payment of Estimated Income Tax and LLET", October 2012[2044];

50.[49.] Revenue Form 41A720-S7, "Form 5695-K, Kentucky Energy Efficiency Products Tax Credit", October 2012[2044];

51.[50.] Revenue Form 41A720-S9, "Schedule 8903-K, Kentucky Domestic Production Activities Deduction", October 2012[2044];

52.[51.] Revenue Form 41A720-S11, "Form 8908-K, Kentucky ENERGY STAR (Homes and Manufactured Homes) Tax Credit", October 2012[2044];

53.[52.] Revenue Form 41A720-S16, "Schedule KREDA, Tax Credit Computation Schedule (For a KREDA Project of a Corporation)", October 2012[2044];

54.[53.] Revenue Form 41A720-S17, "Schedule KREDA-T, Tracking Schedule for a KREDA Project", October 2012[2044];

55.[54.] Revenue Form 41A720-S18, "Schedule KREDA-SP, Tax Computation Schedule (For a KREDA Project of a Pass-Through Entity)", October 2012[2044];

56.[55.] Revenue Form 41A720-S20, "Schedule KIDA, Tax Credit Computation Schedule (For a KIDA Project of a Corporation)", October 2012 [2044];

57.[56.] Revenue Form 41A720-S21, "Schedule KIDA-T, Tracking Schedule for a KIDA Project" October 2012[2044];

58.[57.] Revenue Form 41A720-S22, "Schedule KIDA-SP, Tax

Computation Schedule (For a KIDA Project of a Pass-Through Entity)", October 2012[2014];

59.[58-] Revenue Form 41A720-S24, "Schedule KIRA, Tax Credit Computation Schedule (For a KIRA Project of a Corporation)", October 2012[2014];

60.[59-] Revenue Form 41A720-S25, "Schedule KIRA-T, Tracking Schedule for a KIRA Project", October 2012[2014];

61.[60-] Revenue Form 41A720-S26, "Schedule KIRA-SP, Tax Computation Schedule (For a KIRA Project of a Pass-Through Entity)", October 2012[2014];

62.[61-] Revenue Form 41A720-S27, "Schedule KJDA, Tax Credit Computation Schedule (For a KJDA Project of a Corporation)", October 2012[2014];

63.[62-] Revenue Form 41A720-S28, "Schedule KJDA-T, Tracking Schedule for a KJDA Project", October 2012 [2014];

64.[63-] Revenue Form 41A720-S29, "Schedule KJDA-SP, Tax Computation Schedule (For a KJDA Project of a Pass-Through Entity)", October 2012[2014];

65.[64-] Revenue Form 41A720-S35, "Schedule KRA, Tax Credit Computation Schedule (For a KRA Project of a Corporation)", October 2012[2014];

66.[65-] Revenue Form 41A720-S36, "Schedule KRA-SP, Tax Computation Schedule (For a KRA Project of a Pass-Through Entity)", October 2012[2014];

67.[66-] Revenue Form 41A720-S37, "Schedule KRA-T, Tracking Schedule for a KRA Project", October 2012[2014];

68.[67-] Revenue Form 41A720-S40, "Schedule KEOZ, Tax Credit Computation Schedule (For a KEOZ Project of a Corporation)", October 2012[2014];

69.[68-] Revenue Form 41A720-S41, "Schedule KEOZ-SP, Tax Computation Schedule (For a KEOZ Project of a Pass-Through Entity)", October 2012[2014];

70.[69-] Revenue Form 41A720-S42, "Schedule KEOZ-T, Tracking Schedule for a KEOZ Project", October 2012[2014];

71.[70-] Revenue Form 41A720-S45, "Schedule KJRA, Tax Credit Computation Schedule (For a KJRA Project of a Corporation)", October 2012[2014];

72.[71-] Revenue Form 41A720-S46, "Schedule KJRA-T, Tracking Schedule for a KJRA Project", October 2012[2014];

73.[72-] Revenue Form 41A720-S47, "Schedule KJRA-SP, Tax Computation Schedule (For a KJRA Project of a Pass-Through Entity)", October 2012[2014];

74.[73-] Revenue Form 41A720-S50, "Schedule IEIA, Tax Credit Computation Schedule (For an IEIA Project of a Corporation)", October 2012[2014];

75.[74-] Revenue Form 41A720-S51, "Schedule IEIA-T, Tracking Schedule for an IEIA Project", October 2012[2014];

76.[75-] Revenue Form 41A720-S52, "Schedule IEIA-SP, Tax Computation Schedule (For an IEIA Project of a Pass-Through Entity)", October 2012[December 2014];

77.[76-] Revenue Form 41A720-S53, "Schedule KBI, Tax Credit Computation Schedule (For a KBI Project of a Corporation)", October 2012[2014];

78.[77-] Revenue Form 41A720-S54, "Schedule KBI-SP, Tax Computation Schedule (For a KBI Project of a Pass-Through Entity)", October 2012[2014];

79.[78-] Revenue Form 41A720-S55, "Schedule KBI-T, Tracking Schedule for a KBI Project", October 2012[2014];

80.[79-] Revenue Form 41A720-S80, "Form 8874(K), Application for Certification of Qualified Equity Investments Eligible for Kentucky New Markets Development Program Tax Credit", June 2010;

81. [80-] Revenue Form 41A720-S81, "Form 8874(K)-A, Notice of Kentucky New Markets Development Program Tax Credit and Certification", June 2012 [2014];

82.[81-] Revenue Form 41A720-S82, "Form 8874(K)-B, Notice of Kentucky New Markets Development Program Tax Credit Recapture", June 2012[2014];

83.[82-] Revenue Form 41A725, "Form 725, 2012[2014] Kentucky Single Member LLC Individually Owned LLET Return", 2012[2014];

84.[83-] Revenue Form 41A725CP, "Schedule CP, Form 725, 2012[2014] Kentucky Single Member LLC Individually Owned Composite Return Schedule", 2012[2014];

85.[84-] Revenue Form 41A725(I), "Instructions, 2012[2014] Kentucky Single Member LLC Individually Owned LLET Return", October 2012[2014];

86.[85-] Revenue Form 41A750, "Form 750, Business Development Corporation Tax Return", September 2012[2014];

87.[86-] Revenue Form 41A765, "Form 765, 2012[2014] Kentucky Partnership Income and LLET Return", 2012[2014];

88.[87-] Revenue Form 41A765(I), "Instructions, 2012[2014] Kentucky Partnership Income and LLET Return", November 2012[October 2014];

89.[88-] Revenue Form 41A765(K), "Form 765(K), Kentucky Schedule K For Partnerships With Economic Development Project(s)", October 2012[2014];

90.[89-] Revenue Form 41A765(K-1), "Schedule K-1 (Form 765), 2012[2014] Partner's Share of Income, Credits, Deductions, Etc.", 2012[2014];[and]

91.[90-] Revenue Form 41A800, "Corporation and Pass-through Entity Nexus Questionnaire", December 2011; and

92. Revenue Form 41A802, "Corporation and Pass-through Entity Related Party Expense Questionnaire", October 2012; and

(b) Individual income and withholding taxes - referenced material:

1. Revenue Form 12A200, "Kentucky Individual Income Tax Installment Agreement Request", November 2012[2014];
2. Revenue Form 40A100, "Application for Refund of Income Taxes", October 2012[2014];
3. Revenue Form 40A102, "2012[2014] Application for Extension of Time to File Individual, General Partnership and Fiduciary Income Tax Returns for Kentucky", November 2012[2014];
4. Revenue Form 40A103, "Application for New Home Tax Credit", June 2010;
5. Revenue Form 40A200, "Form PTE-WH, Kentucky Nonresident Income Tax Withholding on Distributive Share Income", October 2012[2014];
6. Revenue Form 40A201, "Form 740NP-WH, Kentucky Nonresident Income Tax Withholding on Distributive Share Income Report and Composite Income Tax Return", October 2012[2014];
7. Revenue Form 40A201ES, "Form 740NP-WH-ES, Instructions – 2013[2012] Pass-Through Entity Nonresident Distributive Share Withholding Report and Composite Income Tax Return Voucher", October 2012[2014];
8. Revenue Form 40A201NP-WH-SL, "Form 740NP-WH-SL, Application for Six-Month Extension of Time to File Form 740NP-WH", October 2012;
9. Revenue Form 40A201-WHP, "Form 740NP-WH-P, Underpayment and Late Payment of Estimated Tax on Form 740NP-WH", October 2012;
10. Revenue Form 40A727, "Kentucky Income Tax Forms Requisition", October 2012[2014];
- 11.[9-] Revenue Form 42A003, "Withholding Kentucky Income Tax Instructions for Employers", August 2011;
- 12.[10-] Revenue Form 42A003(T), "2013[2012] Withholding Tax Tables Computer Formula", September 2012[October 2014];
- 13.[11-] Revenue Form 42A740, "Form 740, 2012[2014] Kentucky Individual Income Tax Return, Full-Year Residents Only", 2012[2014];
- 14.[12-] Revenue Form 42A740-A, "Schedule A, Form 740, 2012[2014] Kentucky Itemized Deductions", 2012[2014];
- 15.[13-] Revenue Form 42A740ES, "Form 740-ES, 2013[2012] Individual Income Tax Kentucky Estimated Tax Voucher", June 2012[2014];
- 16.[14-] Revenue Form 42A740-EZ, "Form 740-EZ, 2012[2014] Kentucky Individual Income Tax Return for Single Persons with No Dependents", 2012[2014];
- 17.[15-] Revenue Form 42A740(I), "2012[2014] Kentucky Individual Income Tax Instructions for Forms 740 and 740-EZ", October 2012[2014];
- 18.[16-] Revenue Form 42A740-J, "Schedule J, Kentucky Farm Income Averaging", October 2012[2014];
- 19.[17-] Revenue Form 42A740-KNOL, "Schedule KNOL, 2012 [2014] Kentucky Net Operating Loss Schedule", 2012 [2014];
- 20.[18-] Revenue Form 42A740-M, "Schedule M, 2012[2014] Kentucky Federal Adjusted Gross Income Modifications", 2012[2014];

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21.[49-] Revenue Form 42A740-NP, "Form 740-NP, 2012 [2014] Kentucky Individual Income Tax Return, Nonresident or Part-Year Resident", 2012[2014];

22.[20-] Revenue Form 42A740-NP-A, "Schedule A, Form 740-NP, 2012[2014] Kentucky Schedule A Itemized Deductions", 2012[2014];

23.[24-] Revenue Form 42A740-NP-ME, "Schedule ME, Form 740-NP, 2012[2014] Moving Expense and Reimbursement", 2012[2014];

24.[22-] Revenue Form 42A740-NP(I), "Instructions for 2012[2014] Kentucky Form 740-NP, Nonresident or Part-Year Resident Income Tax Return", October 2012[2014];

25.[23-] Revenue Form 42A740-NP-R, "Form 740-NP-R, 2012[2014] Kentucky Income Tax Return Nonresident - Reciprocal State", 2012[2014];

26.[24-] Revenue Form 42A740-NP(P), "2012[2014] Kentucky Income Tax Return Nonresident or Part-Year Resident", October 2012[2014];

27.[25-] Revenue Form 42A740(PKT), "2012[2014] Kentucky Individual Income Tax Forms", October 2012[2014];

28.[26-] Revenue Form 42A740-P, "Schedule P, 2012[2014] Kentucky Pension Income Exclusion", 2012[2014];

29.[27-] Revenue Form 42A740-UTC, "Schedule UTC, Unemployment Tax Credit", October 2012[2014];

30.[28-] Revenue Form 42A740-X, "Form 740-X, Amended Kentucky Individual Income Tax Return", November 2012[2014];

31.[29-] Revenue Form 42A740-XP, "Form 740-XP, Amended Kentucky Individual Income Tax Return, 2004 and Prior Years", November 2008;

32.[30-] Revenue Form 42A740-S1, "Form 2210-K, 2012[2014] Underpayment of Estimated Tax by Individuals", 2012[2014];

33.[31-] Revenue Form 42A740-S4, "2013[2012] Instructions for Filing Estimated Tax Vouchers", October 2012[2014];

34.[32-] Revenue Form 42A740-S18, "Form 8582-K, 2012[2014] Kentucky Passive Activity Loss Limitations", 2012[2014];

35.[33-] Revenue Form 42A740-S21, "Form 4972-K, 2012[2014] Kentucky Tax on Lump-Sum Distributions", 2012[2014];

36.[34-] Revenue Form 42A740-S22, "Form 8879-K, 2012[2014] Kentucky Individual Income Tax Declaration for Electronic Filing", 2012[2014];

37.[35-] Revenue Form 42A740-S23, "Form 740-V, 2012[2014] Kentucky Electronic Payment Voucher", 2012[2014];

38.[36-] Revenue Form 42A740-S24, "Form 8863-K, 2012[2014] Kentucky Education Tuition Tax Credit", 2012[2014];

39.[37-] Revenue Form 42A740-S25, "Form 8948-K, Preparer Explanation For Not Filing Electronically", October 2012[2014];

40.[38-] Revenue Form 42A741, "Form 741, 2012[2014] Kentucky Fiduciary Income Tax Return", 2012[2014];

41.[39-] Revenue Form 42A741-D, "Schedule D, Form 741, 2012[2014] Kentucky Capital Gains and Losses", 2012[2014];

42.[40-] Revenue Form 42A741(I), "Instructions - Form 741, Kentucky Fiduciary Income Tax Return", October 2012[2014];

43.[41-] Revenue Form 42A741(K-1), "Schedule K-1, Form 741, 2012 [2014] Kentucky Beneficiary's Share of Income, Deductions, Credits, etc.", 2012[2014];

44.[42-] Revenue Form 42A765-GP, "Form 765-GP, 2012[2014] Kentucky General Partnership Income Return", 2012[2014];

45.[43-] Revenue Form 42A765-GP(I), "Instructions, 2012[2014] Kentucky General Partnership Income Return", November 2012[October 2014];

46.[44-] Revenue Form 765-GP(K-1), "Schedule K-1, Form 765-GP, 2012[2014] Partner's Share of Income, Credits, Deductions, etc.", 2012[2014];

47.[45-] Revenue Form 42A765-GP(K), "Form 765-GP(K), Kentucky Schedule K for General Partnerships with Economic Development Project(s)", October 2012[2014];

48.[46-] Revenue Form 42A801, "Form K-1, Kentucky Employer's Income Tax Withheld Worksheet", March 2007;

49.[47-] Revenue Form 42A801(D), "Form K-1, Amended Employer's Return of Income Tax Withheld", April 2008;

50.[48-] Revenue Form 42A801-E, "Form K-1E, Kentucky Em-

ployer's Income Tax Withheld Worksheet - Electronic Funds Transfer", March 2007;

51.[49-] "Form W-2, 2012[2014] Wage and Tax Statement", 2012 [2014];

52.[50-] Revenue Form 42A803, "Form K-3, Kentucky Employer's Income Tax Withheld Worksheet", March 2007;

53.[51-] Revenue Form 42A803(D), "Form K-3, Amended Employer's Return of Income Tax Withheld", April 2008;

54.[52-] Revenue Form 42A803-E, "Form K-3E, Kentucky Employer's Income Tax Withheld Worksheet - Electronic Funds Transfer", March 2007;

55.[53-] Revenue Form 42A804, "Form K-4, Kentucky Department of Revenue Employee's Withholding Exemption Certificate", November 2010;

56.[54-] Revenue Form 42A804-A, "Form K-4A, Kentucky Department of Revenue Withholding Exemptions for Excess Itemized Deductions", April 2008;

57.[55-] Revenue Form 42A804-E, "Form K-4E, Special Withholding Exemption Certificate", March 2012 [2014];

58.[56-] Revenue Form 42A804-M, "Form K-4M, Nonresident Military Spouse Withholding Tax Exemption Certificate", November 2010;

59.[57-] Revenue Form 42A806, "Transmitter Report for Filing Kentucky W2/K2, 1099 and W2-G Statements", October 2011;

60.[58-] Revenue Form 42A807, "Form K-4FC, Fort Campbell Exemption Certificate", August 2006;

61.[59-] Revenue Form 42A808, "Authorization to Submit Employees Annual Wage and Tax Statements Via Kentucky Department of Revenue Web Site", March 2006;

62.[60-] Revenue Form 42A809, "Certificate of Nonresidence", March 2007;

63.[61-] Revenue Form 42A810, "Nonresident's Affidavit - Kentucky Individual Income Tax", April 1989;

64.[62-] Revenue Form 42A811, "KREDA Annual Report", December 2007;

65.[63-] Revenue Form 42A812, "KIDA Annual Report", December 2007;

66.[64-] Revenue Form 42A813, "KJDA Annual Report", December 2007;

67.[65-] Revenue Form 42A814, "KIRA Annual Report", December 2007;

68.[66-] Revenue Form 42A815, "Withholding Tax Refund Application", August 2006;

69.[67-] Revenue Form 42A816, "KEOZ Annual Report", December 2007;

70.[68-] Revenue Form 42A817, "KJRA Annual Report", October 2010;

71.[69-] Revenue Form 42A818, "KBI Annual Report", October 2010; and

72.[70-] Revenue Form 42D003, "2012[2014] Kentucky Wage and Tax Statements (W-2/K-2) Order Form", July 2012[2014].

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THOMAS B. MILLER, Commissioner

APPROVED BY AGENCY: January 14, 2013

FILED WITH LRC: January 15, 2013 at 4 p.m.

CONTACT PERSON: DeVon Hankins, Policy Advisor, Office of General Counsel, Finance and Administration Cabinet, 392 Capitol Annex, Frankfort, Kentucky 40601, phone (502) 564-6660, fax (502) 564-9875.

### REGULATORY IMPACT ANALYSIS AND TIERING STATEMENT

Contact Person: DeVon Hankins

(1) Provide a brief summary of:

(a) What this administrative regulation does: This administrative regulation prescribes the forms to be used when reporting and paying corporation income tax, limited liability entity tax, individual income tax for tax years beginning in 2012; withholding taxes for calendar year 2012; and installments of estimated tax for tax years beginning in 2013.

(b) The necessity of this administrative regulation: This administrative regulation is necessary in order to provide taxpayers necessary tax forms for reporting and paying their corporation income tax, limited liability entity tax, individual income tax for tax years beginning in 2012; withholding taxes for calendar year 2012; and installments of estimated tax for tax years beginning in 2013.

(c) How this administrative regulation conforms to the content of the authorizing statutes: KRS 131.130(3) authorizes the Department of Revenue to prescribe tax forms necessary for the administration of any revenue law by the promulgation of an administrative regulation pursuant to KRS Chapter 13A incorporating forms by reference.

(d) How this administrative regulation currently assists or will assist in the effective administration of the statutes: This administrative regulation prescribes forms to be used by taxpayers to report and pay corporation taxes, limited liability entity taxes, individual income taxes, and withholding taxes to the Commonwealth of Kentucky pursuant to KRS Chapter 141.

(2) If this is an amendment to an existing administrative regulation, provide a brief summary of:

(a) How the amendment will change this existing administrative regulation: This amendment contains income and limited liability entity tax forms to be used for tax years beginning in 2012, and estimated tax forms to be used for tax years beginning in 2013.

(b) The necessity of the amendment to this administrative regulation: This amendment is necessary to update tax forms to the current tax laws in effect for years beginning in 2012.

(c) How the amendment conforms to the content of the authorizing statutes: KRS 131.130(3) authorizes the Department of Revenue to prescribe tax forms necessary for the administration of the tax laws.

(d) How the amendment will assist in the effective administration of the statutes: This amendment will provide taxpayers with the necessary tax forms to file and pay income taxes, limited liability entity taxes, and individual withholding taxes for tax years beginning in 2012.

(3) List the type and number of individuals, businesses, organizations, or state and local governments affected by this administrative regulation: All individual, pass-through entity and corporate tax filers are affected by this administrative regulation.

(4) Provide an analysis of how the entities identified in question (3) will be impacted by either the implementation of this administrative regulation, if new, or by the change, if it is an amendment, including:

(a) List the actions that each of the regulated entities identified in question (3) will have to take to comply with this administrative regulation or amendment: Individual, pass-through entity, and corporate tax filers will use the forms contained in this administrative regulation to report, pay, and withhold taxes due pursuant to KRS Chapter 141 for tax years beginning in 2012.

(b) In complying with this administrative regulation or amendment, how much will it cost each of the entities identified in question (3): The cost of filing tax returns contained in this administrative regulation with the Commonwealth of Kentucky should be comparable to filing tax returns with surrounding states.

(c) As a result of compliance, what benefits will accrue to the entities identified in question (3): The forms contained in this administrative regulation should simplify and expedite the reporting and paying of taxes required by KRS Chapter 141.

(5) Provide an estimate of how much it will cost the administrative body to implement this administrative regulation:

(a) Initially: The cost of printing and designing the forms.

(b) On a continuing basis: Forms are updated each year.

(6) What is the source of the funding to be used for the implementation and enforcement of this administrative regulation: Funds will be provided by the Department of Revenue.

(7) Provide an assessment of whether an increase in fees or funding will be necessary to implement this administrative regulation, if new, or by the change if it is an amendment: No additional funding will be required to implement this administrative regulation.

(8) State whether or not this administrative regulation established any fees or directly or indirectly increased any fees: This administrative does not establish any fees or directly or indirectly increase any fees.

(9) TIERING: Is tiering applied? Tiering is not applied as the forms included in this administrative regulation apply to all taxpayers taxed pursuant to KRS Chapter 141.

#### FISCAL NOTE ON STATE OR LOCAL GOVERNMENT

1. What units, parts or divisions of state or local government (including cities, counties, fire departments, or school districts) will be impacted by this administrative regulation? Finance and Administration Cabinet, Department of Revenue.

2. Identify each state or federal statute or federal regulation that requires or authorizes the action taken by the administrative regulation. KRS Chapter 131.130(3).

3. Estimate the effect of this administrative regulation on the expenditures and revenues of a state or local government agency (including cities, counties, fire departments, or school districts) for the first full year the administrative regulation is to be in effect. This administrative regulation will not increase revenues or expenses for the Commonwealth, but will expedite the collection of taxes provided by KRS Chapter 141.

(a) How much revenue will this administrative regulation generate for the state or local government (including cities, counties, fire departments, or school districts) for the first year? No additional revenue will be collected as a result of this administrative regulation.

(b) How much revenue will this administrative regulation generate for the state or local government (including cities, counties, fire departments, or school districts) for subsequent years? None.

(c) How much will it cost to administer this program for the first year? A very small increase in expenditures will occur in the administrative regulation process that will be absorbed by the department operating budget.

(d) How much will it cost to administer this program for subsequent years? No costs for subsequent years.

ADMINISTRATIVE REGULATIONS AS AMENDED BY PROMULGATING AGENCY  
AND REVIEWING SUBCOMMITTEE

ARRS = Administrative Regulation Review Subcommittee  
IJC = Interim Joint Committee

FINANCE AND ADMINISTRATION CABINET  
Kentucky Retirement Systems  
(As Amended at ARRS, February 11, 2013)

105 KAR 1:140, Employer's administrative duties.

RELATES TO: KRS 16.645(18), 18A.105, 61.546, 61.552(23), 61.565, 61.569, 61.637(17), 61.675, 61.685, 61.702, 78.545(33), (37), 78.616, 78.625, 78.652, 26 U.S.C. 3121(b)(10), 26 C.F.R. 31.3121(b)(1)-2, 29 C.F.R. 519.2(a), 42 C.F.R. 423.504(b)(4)(vi), 45 C.F.R. 160, 162, 164, 26 U.S.C. 401(a)(17), 401(a)(31), 403(b), 408(a), (b) 414(g)(6), 457(b), Pub. L. 104-191, Pub. L. 111-5, Div., A Title XIII, Div. B, Title IV

STATUTORY AUTHORITY: KRS 16.645(18), 61.565, 61.645(9)(g), 61.675, 78.545(33), 78.625

NECESSITY, FUNCTION, AND CONFORMITY: KRS 61.645(9)(g) requires the Board of Trustees of the Kentucky Retirement Systems to promulgate administrative regulations necessary or proper in order to carry out the provisions of KRS 16.505 to 16.652, 61.510 to 61.705, and 78.510 to 78.852. Employers participating in the Kentucky Employees Retirement System, County Employees Retirement System and State Police Retirement System are required by KRS 16.645(18), 61.565, 61.675, 78.545(33), and 78.625 to make contributions to the retirement systems, to report creditable compensation to the retirement systems and other information that the Board of Trustees may require, and perform other duties and responsibilities as participating employers. 26 U.S.C. 401(a)(17) places a limit on the amount of creditable compensation on which contributions may be made. This administrative regulation sets out the reporting requirements for all participating agencies.

Section 1. (1) Each employer shall submit the reports required under KRS 61.675 and KRS 78.625 electronically using the secure Kentucky Retirement Systems' Employer Self Service Web site by:

(a) The Enter Report Details Module; or

(b) Uploading an electronic file that meets the requirements of the Employer Contribution Record Layout. The employer shall submit a test file to the retirement systems, which shall be reviewed for compliance with the requirements of the Employer Contribution Record Layout. If the test file is in compliance with the requirements of the Employer Contribution Record Layout, the retirement systems shall certify the electronic file and inform the employer of the month when the employer may begin using the electronic file for submitting reports. If the test file is not in compliance with the requirements of the Employer Contribution Record Layout, the retirement systems shall inform the employer of the needed corrections to the test file. The employer shall not submit a report by electronic file pursuant to this subsection until the test file is certified by the retirement systems.

(2) The retirement systems shall notify each employer of the Web address of the secure Kentucky Retirement Systems' Employer Self Service Web site and shall notify each employer if the Web address of the secure Kentucky Retirement Systems' Employer Self Service Web site changes.

(3) Each employer shall submit the contributions required by KRS 61.675 and KRS 78.625:

(a)[4.] Electronically using the secure Kentucky Retirement Systems' Employer Self Service Web site;

(b)[2.] By mailing or hand delivering a check;

(c)[3.] By the eMARS system maintained by the Finance and Administration Cabinet; or

(d)[4.] By wire transfer.

(4) The employer shall report all creditable compensation paid during a month by the tenth day of the following month.

(a) The employer shall designate the month to which the creditable compensation should be applied if it is not the month for

which the employer is reporting if the month the creditable compensation was earned is the month in which the employee:

1. Became employed;

2. Became eligible to participate in one of the systems administered by Kentucky Retirement Systems;

3. Was transferred to hazardous coverage from nonhazardous participation;

4. Was transferred from hazardous coverage to nonhazardous participation;

5. Terminated from employment; or

6. Became ineligible to participate in one (1) of the systems administered by Kentucky Retirement Systems.

(b) If the employee is paid creditable compensation in a lump sum or nonrecurring payment, the employer shall designate the reason for the lump sum or nonrecurring payment.

1. If the lump sum or nonrecurring payment was earned during a specific time period, the employer shall designate the time period during which the lump sum or nonrecurring payment was earned.

2. If the employer fails to designate a specific time period during which the lump sum or nonrecurring payment was earned, the payment shall be considered a lump sum bonus pursuant to KRS 16.505(8), 61.510(13), or 78.510(13).

(5) The provisions of subsection (1) of this section shall not apply to the Kentucky Personnel Cabinet or agencies that are reported by the Kentucky Personnel Cabinet.

(6) Each employer shall report employees who are regular full-time employees as defined by KRS 61.510(21) and 78.510(21) and shall remit employer and employee contributions for those employees.

(7) Each employer shall report employees who are not regular full-time employees as defined by KRS 61.510(21) and 78.510(21), but shall not remit employer or employee contributions for those employees unless required to do so pursuant to KRS 61.680(6), except:

(a) Student employees of public universities participating in the Kentucky Employees Retirement System who are enrolled as full-time students in a course of study at the university and who are exempt from FICA withholding pursuant to 26 U.S.C. 3121(b)(10) and 26 C.F.R. 31.3121(b)(1)-2; and

(b) Student employees of public universities participating in the Kentucky Employees Retirement System who are enrolled as full-time students in a course of study at the university and are classified as full-time students throughout the fiscal year pursuant to 29 C.F.R. 519.2(a).

Section 2. (1) Each employer shall submit electronic mail to the retirement systems by logging on to the Kentucky Retirement Systems' secure electronic mail server.

(2)(a) If an employer submits personal information about its employees to the retirement systems in an unsecure electronic format or submits personal information regarding its employees intended to be submitted to the retirement systems to another person or entity by hand delivery, mail, fax, or in an electronic format; the employer shall notify affected employees in writing of the disclosure of personal information and provide information regarding obtaining credit reports.

(b) Personal information includes the member's first name or first initial and last name in combination with the member's:

1. Social Security number;

2. Driver's license number;

3. Personal Identification Number permitting access to the member's account; or

4. Medical Information.

(c) The retirement systems shall notify the employer of a disclosure upon discovery.

(d) The employer shall notify the retirement systems of a disclosure upon discovery.

(e) The employer shall submit a draft of the written notification to be made to affected employees to the retirement systems for approval or denial.

(f) The employer shall submit copies of the written notifications made to affected employees to the retirement systems after the notifications have been made.

(g) If the retirement systems is required by federal or state law to provide notification to affected members about the employer's disclosure of personal information or if the retirement systems determines that it should provide the notification to its affected members because of the nature or magnitude of the employer's disclosure, the employer shall reimburse the retirement systems for its costs in notifying members affected by the employer's disclosure.

(h) In transmitting any medically related personal information, the employer shall comply by all statutes and regulations comprising the Health Insurance Portability and Accountability Act of 1996 "HIPAA", Pub.L. 104-191 and the Health Information Technology for Economic and Clinical Health Act "HITECH", Pub.L. 111-5.

(i) Each employer shall execute a data use agreement with retirement systems.

Section 3. (1)(a) The retirement systems shall submit an invoice to employers for any payments owed to the retirement systems, which were not paid through the normal monthly reports.

(b) The employer shall remit payment to the retirement systems by the due date provided on the invoice.

(2) The retirement systems may offset funds owed by the employer to the retirement systems with funds owed to the employer by the retirement systems.

Section 4. (1) An employer shall pay interest at the rate adopted by the board for any creditable compensation paid as a result of an order of a court of competent jurisdiction, the Personnel Board, or the Human Rights Commission or for any creditable compensation paid in anticipation or settlement of an action before a court of competent jurisdiction, the Personnel Board, or the Human Rights Commission including notices of violations of state or federal wage and hour statutes or violations of state or federal discrimination statutes.

(2) The interest shall be assessed from the time period for which the creditable compensation has been reinstated.

Section 5. If an employer refuses to provide the retirement systems access to records or information requested in accordance with KRS 61.685 or does not respond to a request for information or records by the retirement systems, the retirement systems may, if appropriate, hold all payments of:

(1)~~[(a) Hold all payments of]~~ Any funds due to the employer; or

~~[(2)(b) Hold payments of]~~ Refunds or initial retirement allowances to any employee or former employee of the employer whose refund or retirement may be affected by the records or information requested by the retirement system.

Section 6. (1)~~[(a)]~~ Effective July 1, 1996, and before July 1, 2002, the creditable compensation on which contributions are reported shall not exceed the maximum annual compensation limit contained in 26 U.S.C. 401(a)(17), \$150,000, as adjusted for cost-of-living increases under 26 U.S.C. 401(a)(17)(B). The retirement system shall notify employers of the maximum annual compensation limit. Each employer shall report contributions on all creditable compensation up to the maximum annual limit. Once an employee's creditable compensation has reached the maximum annual limit, the employer shall continue to report the employee's creditable compensation but shall not report any further employer or employee contributions on the employee's creditable compensation. If excess contributions are erroneously reported, the retirement system shall refund the excess contributions to the employer for distribution to the employee after making payroll deductions in accordance with federal and state law.

~~[(2)(b)]~~ Effective only for the 1996 plan year, in determining the compensation of an employee eligible for consideration under this provision, the rules of 26 U.S.C. 414(g)(6) shall apply, except that

in applying these rules, the term "family" shall include only the spouse of the member and any lineal descendants of the employee who have not attained age nineteen (19) before the close of the year.

~~[(3)(e)]~~ Effective with respect to plan years beginning on and after July 1, 2002, a plan member's annual compensation that exceeds \$200,000 (as adjusted for cost-of-living increases in accordance with 26 U.S.C. 401(a)(17)(B)) shall not be taken into account in determining benefits or contributions due for any plan year. Annual compensation shall include compensation during the plan year or such other consecutive twelve (12) month period over which compensation is otherwise determined under the plan (the determination period). The cost-of-living adjustment in effect for a calendar year shall apply to annual compensation for the determination period that begins with or within the calendar year. If the determination period consists of fewer than twelve (12) months, the annual compensation limit shall be an amount equal to the otherwise applicable annual compensation limit multiplied by a fraction, the numerator of which is the number of months in the short determination period, and the denominator of which is twelve (12). If the compensation for any prior determination period is taken into account in determining a plan member's contributions or benefits for the current plan year, the compensation for this prior determination period shall be subject to the applicable annual compensation limit in effect for that prior period.

~~[(4)(d)]~~ A participating member may pay contributions for the creditable compensation over the maximum annual compensation limit for the years used to determine the member's final compensation for purposes of retirement if:

~~[(a)[1.]]~~ The member's creditable compensation has exceeded the maximum annual compensation limit contained in 25 U.S.C. 401(a)(17) in years prior to the fiscal year beginning July 1, 2002;

~~[(b)[2.]]~~ The member has filed a notification of retirement; and

~~[(c)[3.]]~~ The excess creditable compensation is within the maximum annual compensation limit applicable in 2002-2003. Upon receipt of employee contributions, the retirement systems shall bill the employer for the employer contributions on the excess creditable compensation, and the employer shall remit the employer contributions to the retirement systems. The excess shall only be included in retirement calculations if both the employee and employer have paid their respective contributions.

THOMAS ELLIOTT, Chair

APPROVED BY AGENCY: December 11, 2012

FILED WITH LRC: December 11, 2012 at 2 p.m.

CONTACT PERSON: Jennifer A. Jones, Kentucky Retirement Systems, Perimeter Park West, 1260 Louisville Road, Frankfort, Kentucky 40601, phone (502) 696-8800 ext. 5501, fax (502) 696-8801.

**GENERAL GOVERNMENT CABINET  
Kentucky Real Estate Appraisers Board  
(As Amended at ARRS, February 11, 2013)**

**201 KAR 30:030. Types of appraisers required in federally related~~[federally-related]~~ transactions; certification and licensure.**

RELATES TO: KRS 324A.010, 324A.030, 324A.035(1), (3), 324A.040(2), 324A.052

STATUTORY AUTHORITY: KRS 324A.035(1), (3), 12 U.S.C. 3331 - 3351

NECESSITY, FUNCTION, AND CONFORMITY: 12 U.S.C. 3331 through 3351 requires~~[This administrative regulation is necessary to comply with Title XI of the Financial Institutions Reform, Recovery and Enforcement Act of 1989 (12 U.S.C. 3331 through 3351). KRS 324A.035(1) and (3) require]~~ the board to promulgate administrative regulations for certification and licensure of appraisers of real property in federally related~~[federally-related]~~ transactions. This administrative regulation establishes the~~[-]~~ types of appraisers required in federally related~~[federally-related]~~ transactions, scope of the practice, and general requirements for certification or licensure.

Section 1. Types of Appraisers. An appraiser for a federally related transaction shall be a:

- (1) Certified general real property appraiser;
- (2) Certified residential real property appraiser;
- (3) Licensed real property appraiser; or
- (4) Associate real property appraiser.

Section 2. Scope of Practice. (1) Certified general real property appraiser. A certified general real property appraiser may perform appraisals of all types of real property.

(2) Certified residential real property appraiser. A certified residential real property appraiser may perform residential appraisals of one (1) to four (4) units.

(3) Licensed real property appraiser. A licensed real property appraiser may perform appraisals of:

(a) Noncomplex, one (1) to four (4) residential units with a transaction value less than \$1,000,000; and

(b) Complex, one (1) to four (4) residential units with a transaction value less than \$250,000.

(4)(a) Associate. An associate real property appraiser ~~[- 4.]~~ may perform an appraisal of property that the supervising appraiser of the associate may appraise and is permitted to appraise; and 2.] shall be subject to the Uniform Standards of Professional Appraisal Practice, incorporated by reference in 201 KAR 30:040.

(b) A separate appraisal log shall be maintained for each supervising appraiser.

(c) The associate shall record in the log for each appraisal the following:

1. Type of property;
2. Client name and address;
3. Address of appraised property;
4. Description of work performed by the associate;
5. Scope of the review;
6. Scope of the supervision by the supervising appraiser;
7. Number of actual hours worked by the associate on the assignment; and
8. Signature and state certification number of the supervising appraiser.

(d) The associate shall be entitled to obtain copies of the appraisal reports he or she prepared. The supervising appraiser shall keep copies of appraisal reports for a period of at least five (5) years or at least two (2) years after final disposition of any judicial proceeding in which testimony was given, whichever period expires last.

(e) The supervising appraiser shall:

1. Have been certified by the board for a period of three (3) years;

2. Be in good standing with the board and shall not have received a suspension, a revocation, or other sanction that limited or prohibited that licensee's/person's] practice of real property appraising within the three (3) year period immediately prior to applying to become a supervision appraiser; and

3. Be responsible for the training and supervision of the associate ~~[- 1.]~~ and

~~(f) [4.]~~ Only a Certified General Real Property Appraiser who has been a Certified General Real Property Appraiser for three (3) years shall provide supervision for a person acquiring experience toward a Certified General Real Property Appraiser certificate.

~~(g) [5.]~~ A certificate holder who has been a Certified General or a Certified Residential Real Property Appraiser for three (3) years shall provide supervision for a person acquiring experience toward a Certified Residential Real Property Appraiser certificate.

~~(h) [(f)]~~ The supervising appraiser shall:

1. Accept responsibility for an associate's appraisal report by signing and certifying that the report is in compliance with the Uniform Standards of Professional Appraisal Practice, incorporated by reference in 201 KAR 30:040;

2. Review reports by the associate;

3. Personally inspect each appraised property and the comparable sales with the associate on the associate's first fifty (50) real property appraisal assignments, to ensure[insure] that the associate is competent and is acting in accordance with the competency provision of the Uniform Standards of Professional Appraisal Practice, incorporated by reference in 201 KAR 30:040, for the

property type;

4. Allow an associate who has completed the fifty (50) appraisal assignments required by subparagraph 3. of this paragraph to inspect properties located within fifty (50) miles of the supervisor's office without being accompanied by the supervisor, if the supervisor has determined pursuant to this administrative regulation that the associate is competent to perform an appraisal;

5. For the twelve (12) months following the date of issuance of an associate license, accompany the associate and inspect each appraised property and the comparable sales on each appraisal assignment located more than fifty (50) miles from the supervisor's office;

6. Be limited to a maximum of three (3) real property associates at a time; and

7. Notify the board immediately ~~if~~when the supervision of a real property associate has terminated; and

8. Not be employed by an associate or by a company, firm, or partnership in which the associate has a controlling interest.

~~(j) [(g)]~~ A person otherwise qualified for supervising appraiser who has been disciplined by the board under KRS 324A.050 shall be subject to one (1) or more of the following, according to the severity of the prior violation:

1. Prohibited from supervising associates;
2. Limited to the number of associates to supervise; or
3. Be required to take additional courses approved by the board before being permitted to supervise an associate.

~~(j) [(h)]~~ An associate shall submit to the board two (2) complete summary appraisal reports.

1. The first report shall be submitted to the board six (6) months following the date of issuance of the associate license. The second report shall be submitted to the board twelve (12) months following the date of issuance of the associate license.

2. If necessary to determine the competency of the associate, the board shall request additional reports from the associate.

(5)(a) A first time supervisor and a new associate shall attend the board-approved course in supervision practices prior to~~within six (6) months of~~ beginning supervision or training.

~~(b) [All current supervisors and all current associates shall have completed the board-approved supervisor training course prior to July 1, 2009.~~

~~(e) [To be eligible to provide supervision, a supervisor shall attend the board-approved course in supervision practices every three (3) years.~~

Section 3. General Requirements for Certification or Licensure. Certification or licensure, as appropriate, of the types of appraisers specified in Section 1 of this administrative regulation, shall be granted if an applicant:

(1) Has met the examination, education, experience, and fee requirements established by 201 KAR 30:050 and 30:060[060]; and

(2) Applies to the board on the notarized ["]Appraiser License[Licensure]/Certification Application["].

Section 4. Incorporation by Reference. (1) "Appraiser License[Licensure]/Certification Application", KREAB Form APP100, 1/09[- Revised 1/09"], is incorporated by reference.

(2) This material may be inspected, copied, or obtained, subject to applicable copyright law, at the Kentucky Real Estate Appraisers Board, 135 W. Irvine Street, Suite 301, Richmond, Kentucky 40475, (859) 623-1658, Monday through Friday, 8 a.m. to 4:30 p.m.

HAROLD BRANTLEY, Chair

APPROVED BY AGENCY: December 12, 2012

FILED WITH LRC: December 12, 2012 at 3 p.m.

CONTACT PERSON: Larry Disney, Executive Director, Kentucky Board of Real Estate Appraisers, 135 W. Irvine Street, Suite 301, Richmond, Kentucky 40475, phone (859) 623-1658; fax (859) 623-2598.

GENERAL GOVERNMENT CABINET  
Kentucky Real Estate Appraisers Board  
(As Amended at ARRS, February 11, 2013)

**201 KAR 30:050. Examination and experience requirement.**

RELATES TO: KRS 324A.010, 324A.035(1), (3), 324A.040(2), 12 U.S.C. 3331-3351

STATUTORY AUTHORITY: KRS 324A.020, 324A.035(1), (3), 12 U.S.C. 3331 - 3351

NECESSITY, FUNCTION, AND CONFORMITY: KRS 324A.035(1) requires the board to establish by administrative regulation requirements for certification or licensure of appraisers of real property in federally related[federally-related] transactions. KRS 324A.035(3)(d), (e), and (f) require the board to establish by administrative regulations requirements for experience and examination of applicants. 12 U.S.C. 331 through 3351 authorizes[Title XI of the Financial Institutions Reform, Recovery and Enforcement Act of 1989, 12 U.S.C. 3331-3351, establishes] requirements for certification or licensure of appraisers of real property in federally related[federally-related] transactions. This administrative regulation establishes the examination and experience requirements for appraisers of real property in federally related[federally-related] transactions.

Section 1. Examination. (1) An applicant for certification as a certified general real property appraiser, certified residential real property appraiser, or licensed real property appraiser shall pass an examination specific for the certification or license applied for and approved by:

(a) The board; and

(b) The Appraiser Qualifications Board of the Appraisal Foundation.

(2) A score from an examination shall no longer be acceptable for licensure after two (2) years from the date on which the applicant takes and passes the examination.

(3) An applicant shall complete all the education and experience requirements for the credential which the individual is seeking prior to being approved to sit for the national appraisal examination.

(4)(a) An individual shall submit a complete Appraiser Li-cense[Licensure]/Certification Application, incorporated by reference in 201 KAR 30:030, which documents the completed education and experience to the board prior to being approved to sit for the national appraisal examination.

(b) The applicant shall submit the following information with the application:

1. Proof of completion of the education required by 201 KAR 30:190;

2. Proof of completion of the required experience as estab-lished[specified] in Section 2 of this administrative regulation, including any reports identified by the board; and

3. The fee required by 201 KAR 30:060.

(5)(a) An applicant shall verify experience credit on the Appraiser Assignment Log.

(b) An applicant shall submit satisfactory reports, file memoranda, and other [reasonable] documentation requested by the board to confirm the applicant's appraisal experience.

Section 2. Required Experience. (1)(a) For certification as a general real property appraiser, at least 1,500 hours of appraisal experience shall consist of nonresidential appraisal experience.

1. More than fifty (50) percent of the general experience shall not be claimed for appraisal review or appraisal consulting assignments.

2. More than fifty (50) percent of the general experience shall not be claimed for appraisal of vacant land.

3. At least fifty (50) percent of the general experience claimed shall include development of the cost approach, sales comparison approach, and income approach.

4. More than fifty (50) percent of the general experience shall not be claimed for restricted use appraisal reports.

(b) Prior to certification as a general real property appraiser, an

applicant shall have acquired 3,000 hours of appraisal experience. This experience shall not be acquired in a period of fewer than thirty (30) calendar months.

(2)(b)] Prior to certification as a residential real property appraiser, an applicant shall have acquired 2,500 hours of appraisal experience. This experience shall not be acquired in a period of fewer than twenty-four (24) calendar months.

(a)[1.-No] More than fifty (50) percent of the residential experience shall not be claimed for appraisal review or appraisal consulting assignments.

(b)[2.-No] More than fifty (50) percent of the residential experience shall not be claimed for appraisal of vacant land.

(c)[3.] At least fifty (50) percent of the residential experience claimed shall include development of the cost approach, sales comparison approach, and income approach.

(d)[4.-No] More than fifty (50) percent of the residential experience shall not be claimed for restricted use appraisal reports.

(3)(c)] Prior to licensure as a licensed real property appraiser, an applicant shall have acquired 2,000 hours of appraisal experience. This experience shall not be acquired in a period of fewer than twenty-four (24) calendar months.

(a)[1.-No] More than fifty (50) percent of the residential experience shall not be claimed for appraisal review or appraisal consulting assignments.

(b)[2.-No] More than fifty (50) percent of the residential experience shall not be claimed for appraisal of vacant land.

(c)[3.] At least fifty (50) percent of the residential experience claimed shall include development of the cost approach, sales comparison approach, and income approach.

(d)[4.-No] More than fifty (50) percent of the residential experience shall not be claimed for restricted use appraisal reports.

(4)(d) For certification as a general real property appraiser, at least 1,500 hours of appraisal experience shall consist of nonresidential appraisal experience.

1. No more than fifty (50) percent of the general experience shall be claimed for appraisal review or appraisal consulting assignments.

2. No more than fifty (50) percent of the general experience shall be claimed for appraisal of vacant land.

3. At least fifty (50) percent of the general experience claimed shall include development of the cost approach, sales comparison approach, and income approach.

4. No more than fifty (50) percent of the general experience shall be claimed for restricted use appraisal reports.

(e) No] More than fifty (50) percent of the required experience credit shall not be obtained for appraisal assignments without a traditional client being identified.

(5)(f)-No] More than fifty (50) percent of the required experience credit shall not be obtained in a board-approved practicum course that requires students to:

(a)[1.] Produce credible appraisals that utilize an actual subject property;

(b)[2.] Perform market research containing sales analysis;

(c)[3.] Perform assignments that require problem solving skills for a variety of property types; and

(d)[4.] Apply and report the appraisal approaches in com-pliance with the Uniform Standards of Professional Appraisal Practice (USPAP), incorporated by reference in 201 KAR 30:040.

(6)[complaint with USPAP. (g)] The appraisal experience required by this section may have been acquired in any calendar years, whether or not the calendar years are consecutive. Hours may be treated as cumulative in order to achieve the necessary hours of appraisal experience.

(7)(h)](g)] Real property appraisal assignments submit- ted[completed] for experience credit shall be completed:

(a)[1.-] In compliance with the requirements of USPAP as incorporated in 201 KAR 30:040 and defined in KRS 324A.010(7);

(b)[2.-] Under the supervision of a certified residential real property appraiser for experience of one (1) to four (4) unit residential properties; and

(c)[3.-] Under the supervision of a certified general real property appraiser for experience of all property uses other than one (1) to four (4) unit residential properties.

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~~(8)(4)(h)~~ To count towards the requirements of this section, the experience shall be acquired while the applicant is licensed or certified by the board as one (1) of the types of appraisers identified in 201 KAR 30:030, Section 1(2), (3), or (4).

**Section 3. ~~(2)~~** The requirements of USPAP shall not apply to the board, its agents, and employees ~~while~~when conducting an appraisal review for purposes of confirming an applicant's experience ~~pursuant to~~under this administrative regulation.

Section **4. ~~3~~** Incorporation by Reference. (1) "Appraiser Assignment Log", 8/09, is incorporated by reference.

(2) This material may be inspected, copied, or obtained, subject to applicable copyright law, at the Kentucky Real Estate Appraisers Board, 135 W. Irvine Street, Suite 301, Richmond, Kentucky 40475, (859) 623-1658, Monday through Friday, 8 a.m. to 4:30 p.m.

HAROLD BRANTLEY, Chair

APPROVED BY AGENCY: December 12, 2012

FILED WITH LRC: December 12, 2012 at 3 p.m.

CONTACT PERSON: Larry Disney, Executive Director, Kentucky Board of Real Estate Appraisers, 135 W. Irvine Street, Suite 301, Richmond, Kentucky 40475, phone (859) 623-1658; fax (859) 623-2598.

**GENERAL GOVERNMENT CABINET  
Kentucky Real Estate Appraisers Board  
(As Amended at ARRS, February 11, 2013)**

**201 KAR 30:070. Grievances.**

RELATES TO: KRS 324A.020, 324A.050, 324A.052

STATUTORY AUTHORITY: KRS 324A.020, ~~324A.035~~334A.035, 324A.052

NECESSITY, FUNCTION, AND CONFORMITY: KRS 324A.020 authorizes the board to investigate allegations of wrongdoing. KRS 324A.050 authorizes the board to take disciplinary action against the certificate or license of an appraiser for violations of KRS Chapter 324A. This administrative regulation establishes the procedures for filing grievances with the board.

Section 1. Definitions. (1) "Formal complaint" means a formal administrative pleading authorized by the board that ~~states~~sets forth a charge against a credential holder or applicant and commences a formal disciplinary proceeding ~~pursuant to~~under KRS Chapter 13B.

(2) "Grievance" means ~~any~~information that a person has allegedly violated the requirements of KRS Chapter 324A or ~~201 KAR Chapter 30~~the administrative regulations of the board.

Section 2. Grievance and Answers. (1)(a) A grievance against a licensee or a certificant shall be submitted ~~in writing~~on "Sworn Statement of Grievance", incorporated by reference or in a form containing the information required by that document].

(b) A grievance shall contain a concise statement of the facts, transaction, or occurrence upon which it is based.

(c) Exhibits or other documents, if applicable, shall be attached to the grievance.

(d) A copy of the grievance and attachments shall be served on the licensee or certificant by the board:

1. At the last known address of the licensee or certificant; and
2. By certified mail, return receipt requested.

(2)(a) The licensee or certificant shall file with the board an answer to the grievance ~~on "Sworn Answer to Grievance"~~, incorporated by reference].

(b) The answer shall be filed with the board within twenty (20) days after service of the grievance.

(c) A copy of the answer shall be served on the grievant by the licensee or certificant, by certified mail, return receipt requested, to the address shown on the grievance.

Section 3. ~~Section 2.~~ Investigations. (1) The board ~~shall~~may

conduct an investigation of the facts alleged in a grievance:

(a) Upon receipt of a grievance and answer; or

(b) If an answer is not filed with the board, upon expiration of the period ~~established~~specified in Section ~~2(2)(b)~~1(2)(e) of this administrative regulation.

(2) A party shall be granted access to information resulting from an investigation that:

(a) Was conducted by the board or board personnel;

(b) Was authorized by the board or board personnel; and

(c) Is related to the subject matter of the grievance.

(3) A party ~~may~~shall be permitted to rebut or comment upon the information or investigation ~~established~~specified in subsection (1) of this section.

(4) An investigation, or information resulting from an investigation, shall be disclosed to a party if it:

(a) Was the basis for action appealed by an applicant or appraiser; or

(b) Relates to the subject matter of a complaint.

(5) The requirements of ~~the Uniform Standards of Professional Appraisal Practice (USPAP)~~, incorporated by reference ~~in 201 KAR 30:040~~[USPAP] shall not apply to the board, its agents, and employees ~~with regard to~~when preparing an investigation for enforcement and disciplinary cases ~~pursuant to~~under this administrative regulation.

Section 4. ~~Section 3.~~ Dismissal of Grievance. The board ~~shall~~may dismiss a grievance if ~~it determines that~~the facts stated in the grievance, or facts known to the board upon investigation, fail to establish a violation of KRS 324A.050. The board shall notify the grievant and the licensee or certificant in writing if it dismisses the grievance.

Section 5. Formal Complaints. (1) If ~~it is determined that~~the facts alleged constitute a prima facie violation of KRS Chapter 324A, 201 KAR Chapter 30~~the board's laws, regulations~~], or USPAP, the board shall issue a formal complaint, in accordance with KRS Chapter 13B, against the credential holder or applicant and proceed ~~pursuant to~~under KRS 324A.052.

(2) The board may enter into informal settlement with the credential holder ~~at any time~~].

(a) A settlement conference shall be convened upon agreement of the parties.

(b) A person with a relationship to the proceedings who is permitted to attend the settlement conference may include the board's investigator, executive director, board representative, licensee or certificate holder, and an attorney or attorneys, as applicable.

(c) If the parties to a settlement conference agree on a stipulation, proposed term, or condition for an agreed order to resolve the complaint, the agreed order shall be forwarded to the board for consideration.

(d) If the proposed agreed order is approved by the board, the complaint shall be considered resolved and a hearing shall not be held. ~~Section 4. Incorporation by Reference. (1) The following material is incorporated by reference:~~

(a) "Statement of Grievance", January 2011, Kentucky Real Estate Appraisers Board; and

(b) "Answer to Grievance", January 2011, Kentucky Real Estate Appraisers Board.

(2) This material may be inspected, copied, or obtained, subject to applicable copyright law, at the Kentucky Real Estate Appraisers Board, 135 W. Irvine Street, Suite 301, Richmond, Kentucky 40475, (859) 623-1658, Monday through Friday, 8 a.m. to 4:30 p.m.]

HAROLD BRANTLEY, Chair

APPROVED BY AGENCY: December 12, 2012

FILED WITH LRC: December 12, 2012 at 3 p.m.

CONTACT PERSON: Larry Disney, Executive Director, Kentucky Board of Real Estate Appraisers, 135 W. Irvine Street, Suite 301, Richmond, Kentucky 40475, phone (859) 623-1658; fax (859) 623-2598.

**GENERAL GOVERNMENT CABINET  
Kentucky Real Estate Appraisers Board  
(As Amended at ARRS, February 11, 2013)**

**201 KAR 30:110. Appraiser roster, transmission, fees, deletions, notification, and hearing.**

RELATES TO: KRS 324A.020, 324A.065(1)(d), (2)(d), 12 U.S.C. 3338(a)(1)

STATUTORY AUTHORITY: KRS 324A.020, 324A.065(1)(d), (2)(d), 12 U.S.C. 3338(a)(1)

NECESSITY, FUNCTION, AND CONFORMITY: KRS 324A.020 authorizes the board to provide a list of certified appraisers to the Appraisal Subcommittee of the Federal Financial Institutions Examination Council. ~~[Title]~~ 12 U.S.C. 3338(a)(1) requires the board to maintain and transmit a roster of all licensed or certified appraisers. This administrative regulation establishes requirements relating to the roster of appraisers.

Section 1. The board shall maintain a roster of licensed real property appraisers, certified residential real property appraisers, and certified general real property appraisers.

Section 2. The board shall transmit the roster to the Appraisal Subcommittee of the Federal Financial Institutions Examination Council at least annually.

Section 3. The board shall collect an annual roster fee of ~~forty~~ (40) ~~[twenty-five (25)]~~ dollars from each licensed real property appraiser, certified residential real property appraiser, and certified general real property appraiser.

Section 4. The board shall transmit to the Appraisal Subcommittee of the Federal Financial Institutions Examination Council the appropriate roster fees at least annually.

Section 5. (1) The board shall delete from its roster the name of any licensed real property appraiser, certified residential real property appraiser, or certified general real property appraiser, who has been deleted from the roster maintained by the Federal Financial Institutions Examination Council's Appraisal Subcommittee.

(2) The board shall notify each licensed real property appraiser, certified residential real property appraiser, or certified general real property appraiser whose name it intends to delete from its roster of its intent, in writing, to the address on record with the board, at least fifteen (15) days before the board takes that action.

HAROLD BRANTLEY, Chair

APPROVED BY AGENCY: December 12, 2012

FILED WITH LRC: December 12, 2012 at 3 p.m.

CONTACT PERSON: Larry Disney, Executive Director, Kentucky Board of Real Estate Appraisers, 135 W. Irvine Street, Suite 301, Richmond, Kentucky 40475, phone (859) 623-1658, fax (859) 623-2598.

**GENERAL GOVERNMENT CABINET  
Kentucky Real Estate Appraisers Board  
(As Amended at ARRS, February 11, 2013)**

**201 KAR 30:190. Educational requirements for certification.**

RELATES TO: KRS 324A.035(1), (3), 324A.040(2), 12 U.S.C. 3331-3351

STATUTORY AUTHORITY: KRS 324A.020, 324A.035(1), (3)

NECESSITY, FUNCTION, AND CONFORMITY: KRS 324A.035(1) requires the board to establish by administrative regulation requirements for certification or licensure of appraisers of real property in ~~federally related~~ ~~[federally-related]~~ transactions. KRS 324A.035(3)(d) requires the board to establish by administrative ~~regulation~~ ~~[regulations]~~ requirements for education of appraisers. ~~[Title XI of the Financial Institutions Reform, Recovery and Enforcement Act of 1989,~~ 12 U.S.C. 3331-3351~~],~~ estab-

lishes requirements for certification or licensure of appraisers of real property in ~~federally related~~ ~~[federally-related]~~ transactions, including the education requirements promulgated by the Appraisers Qualifications Board. This administrative regulation establishes the education requirements for appraisers of real property in ~~federally related~~ ~~[federally-related]~~ transactions ~~[that will be effective after December 31, 2007]~~.

Section 1. Definitions. (1) "AQB" means the Appraiser Qualification Board of the Appraisal Foundation.

~~(2) ["ASB" means the Appraiser Standards Board of the Appraisal Foundation.~~

~~(3)]~~ "Class hour" means sixty (60) minutes, of which at least fifty (50) minutes are instruction attended by the student, including time for examinations.

~~(3) [(4)]~~ "Required Core Curriculum" means the list of course topics ~~established~~ ~~[identified]~~ in Section 8 of this administrative regulation.

Section 2. (1) Credit for the qualifying education requirements ~~established~~ ~~[set out]~~ in this administrative regulation may be obtained only from the following providers:

- (a) Colleges or universities;
  - (b) Community or junior colleges;
  - (c) Real estate appraisal or real estate related organizations;
  - (d) State or federal agencies or commissions;
  - (e) Proprietary schools;
  - (f) Providers approved by the board in accordance with 201 KAR 30:150; and
  - (g) The Appraisal Foundation or its boards.
- (2) Experience ~~shall~~ ~~[may]~~ not be substituted for education.

Section 3. Criteria Specific to Qualifying Education. (1) A class hour shall be credited only for educational offerings with content that follows the Required Core Curriculum ~~established~~ in Section 8 of this administrative regulation for each respective credential.

(2) The course content requirement may be general or it may be specific to a property type.

(3) A class hour ~~shall~~ ~~[may]~~ be obtained only if:

(a) The minimum length of the educational offering is at least fifteen (15) hours; and

(b) The student successfully completes an approved closed-book examination pertinent to that educational offering.

(4) If an individual qualifying education course covers multiple topics identified within the Required Core Curriculum, there shall be appropriate testing of each component.

(5) Courses taken to satisfy the qualifying education requirements shall not be repetitive.

(6) Courses shall foster problem-solving skills in the education process by utilizing case studies as a major teaching method ~~if~~ ~~[when]~~ applicable.

~~(7) Uniform Standards of Professional Appraisal Practice (USPAP), incorporated by reference in 201 KAR 30:040,~~ ~~[USPAP]~~ courses.

(a) An applicant shall take the 15-Hour National USPAP Course, or its equivalent, and pass the associated 15-Hour National USPAP Course Examination as approved by the AQB.

(b) At least one (1) of the course instructors shall be an AQB Certified USPAP instructor who is also a state certified appraiser.

(c) USPAP course content equivalency shall be determined by the AQB or by an alternate method established by the AQB.

Section 4. Qualifying Education for Associate Real Property Appraiser ~~[Effective January 1, 2008]~~. ~~(1) [Regardless of the applicant's accrual of education prior to January 1, 2008, any applicant who has not completed all of the elements necessary for certification and obtained his or her certification as a associate real property appraiser shall be required to fulfill the requirements of this section if the certification was not issued on or before December 31, 2007.~~

~~(2)]~~ Prior to applying for an associate real property appraiser certification, an applicant shall have completed ninety (90) class hours as specified in the required core curriculum ~~established in~~ Section 8 of this administrative regulation, which shall include at

least fifteen (15) hours related to market analysis and highest and best use.

(2)[(3)] An applicant shall pass:

(a) The Required Core Curriculum examination for each course taken; and

(b) The 15-Hour National USPAP Course or its equivalent and examination as established[stated] in Section 3(7) of this administrative regulation.

(4) All qualifying education shall be completed within the five (5) year period prior to the submission of an application for an Associate Real Property Appraiser credential.

Section 5. Qualifying Education for Licensed Real Property Appraisers[Effective January 1, 2008]. (1)[Regardless of the applicant's accrual of education prior to January 1, 2008, any applicant who has not completed all of the elements necessary for certification and obtained licensure shall be required to fulfill the requirements of this section if the license was not issued on or before December 31, 2007.

(2) The prerequisite for taking the AQB approved examination shall be successful completion of 180 class hours as established[specified] in the required core curriculum established in Section 8[7] of this administrative regulation.

(2)[(3)] The applicant shall successfully complete the 15-Hour National USPAP Course, or its equivalent, and the examination required by Section 3(7) of this administrative regulation. There is no alternative to successful completion of the examination.

(3)[(4)] Beginning January 1, 2015, an applicant for the licensed real property certificate shall hold a bachelor's degree[bachelors][an associate degree], or higher, from an accredited college, junior college, community college, or university, unless the requirements of subsection (4)[(5)] of this section are satisfied.

(4)[(5)](a) In lieu of the bachelor's[bachelors][associate] degree, prior to January 1, 2015, an applicant for the licensed[certified-residential] real property certification shall successfully pass twenty-one (21) semester credit hours in the following collegiate subject matter courses from an accredited college, junior college, community college, or university:

1. English Composition;
2. Principles of Economics (Micro or Macro);
3. Finance;
4. Algebra, Geometry, or higher mathematics;
5. Statistics;
6. Introduction to Computers:[-] word processing and[/] spreadsheets; and
7. Business or Real Estate Law.

(b) If the accredited college, junior college, community college, or university accepts the College-Level Examination Program® (CLEP) examinations and issues a transcript for the examination, showing its approval, it shall be accepted as credit for the college course.

Section 6. Qualifying Education for Certified Residential Real Property Appraisers Certification[Effective January 1, 2008]. (1)[Regardless of the applicant's accrual of education prior to January 1, 2008, any applicant who has not completed all of the elements necessary for certification and obtained certification as a certified residential real property appraiser shall be required to fulfill the requirements of this section if the certification was not issued on or before December 31, 2007.

(2) The prerequisite for taking the AQB approved examination shall be completion of 200 class hours as established[specified] in the required core curriculum Section 8 of this administrative regulation.

(2)[(3)] The applicant shall successfully complete the 15-Hour National USPAP Course, or its equivalent, and the examination required by Section 3(7) of this administrative regulation.

(3)[(4)] Beginning January 1, 2015, an applicant for the certified residential real property certificate shall hold a bachelor's[bachelors][an associate] degree, or higher, from an accredited college, junior college, community college, or university, unless the requirements of subsection (4)[5] of this section are satisfied.

fied.

(4)[(5)] (a) In lieu of the bachelor's[bachelors][associate] degree, prior to January 1, 2015, an applicant for the certified residential real property certification shall successfully pass twenty-one (21) semester credit hours in the following collegiate subject matter courses from an accredited college, junior college, community college, or university:

1. English Composition;
2. Principles of Economics (Micro or Macro);
3. Finance;
4. Algebra, Geometry, or higher mathematics;
5. Statistics;
6. Introduction to Computers:[-] word processing and[/] spreadsheets; and
7. Business or Real Estate Law.

(b) If the accredited college, junior college, community college, or university accepts the College-Level Examination Program® (CLEP) examinations and issues a transcript for the examination, showing its approval, it shall be accepted as credit for the college course.

Section 7. Qualifying Education for Certified General Real Property Appraiser Certification[Effective January 1, 2008]. (1)[Regardless of the applicant's accrual of education prior to January 1, 2008, any applicant who has not completed all of the elements necessary for certification and obtained certification as a certified general real property appraiser shall be required to fulfill the requirements of this section if the certification was not issued on or before December 31, 2007.

(2) The prerequisite for taking the AQB approved examination shall be completion of 300 class hours as established[specified] in the required core curriculum Section 8 of this administrative regulation.

(2)[(3)] The applicant shall complete the 15-Hour National USPAP Course and examination.

(3)[(4)] An applicant shall demonstrate that his or her education includes the core courses listed in these criteria, with particular emphasis on nonresidential properties.

(4)[(5)] An applicant for the certified general real property certificate shall hold a bachelor's[bachelors] degree or higher from an accredited college or university, unless the requirements of sub-section (5)[the subsection-(6)] of this section are satisfied.

(5)[(6)](a) In lieu of the bachelor's degree, prior to January 1, 2015, an applicant for the certified general real property appraiser credential shall successfully pass thirty (30) semester credit hours or its equivalent in the following collegiate level subject matter courses from an accredited college, junior college, community college or university:

1. English Composition;
2. Micro Economics;
3. Macro Economics;
4. Finance;
5. Algebra, Geometry, or higher mathematics;
6. Statistics;
7. Introduction to Computers:[-] word processing and[/] spreadsheets;
8. Business or Real Estate Law; and
9. Two (2) elective courses in accounting, geography, ageconomics, business management, or real estate.

(b) If the accredited college, junior college, community college, or university accepts the College-Level Examination Program® (CLEP) examinations and issues a transcript for the examination showing its approval, it shall be accepted as credit for the college course.

Section 8. The required core curriculum and class hours for each of the types or classification of licensees or certificate holders shall be as follows:

(1) Associate Real Property Appraiser consisting of ninety (90) class hours.

- (a) Basic appraisal principles:[-] thirty (30) class hours.
- (b) Basic appraisal procedures:[-] thirty (30) class hours.
- (c) Market analysis and highest and best use:[-] fifteen (15)

class hours.

(d) 15-Hour national USPAP course or fifteen (15) hours its equivalent:~~[-]~~ fifteen (15) hours.

(2) Licensed real estate appraiser consisting of 180 class hours.

(a) Basic appraisal principles:~~[-]~~ thirty (30) class hours.

(b) Basic appraisal procedures:~~[-]~~ thirty (30) class hours.

(c) 15-Hour national USPAP course or fifteen (15) hours its equivalent:~~[-]~~ fifteen (15) class hours.

(d) Residential market analysis and highest and best use:~~[-]~~ fifteen (15) class hours.

(e) Residential appraiser site valuation and cost approach:~~[-]~~ fifteen (15) class hours.

(f) Residential sales comparison and income approaches:~~[-]~~ thirty (30) class hours.

(g) Residential report writing and case studies:~~[-]~~ fifteen (15) class hours.

(h) Statistics, modeling, and finance:~~[-]~~ fifteen (15) class hours.

(i) Advanced residential applications and case studies:~~[-]~~ fifteen (15) class hours.

(3) Certified residential real estate appraiser consisting of 200 class hours.

(a) Basic appraisal principles:~~[-]~~ thirty (30) class hours.

(b) Basic appraisal procedures:~~[-]~~ thirty (30) class hours.

(c) 15-Hour national USPAP course or fifteen (15) hours its equivalent:~~[-]~~ fifteen (15) class hours.

(d) Residential market analysis and highest and best use:~~[-]~~ fifteen (15) class hours.

(e) Residential appraiser site valuation and cost approach:~~[-]~~ fifteen (15) class hours.

(f) Residential sales comparison and income approaches:~~[-]~~ thirty (30) class hours.

(g) Residential report writing and case studies:~~[-]~~ fifteen (15) class hours.

(h) Statistics, modeling and finance:~~[-]~~ fifteen (15) class hours.

(i) Advanced residential applications and case studies:~~[-]~~ fifteen (15) class hours.

(j) Appraisal subject matter electives:~~[-]~~ twenty (20) class hours.

(4) Certified general real estate appraiser consisting of 300 class hours.

(a) Basic appraisal principles:~~[-]~~ thirty (30) class hours.

(b) Basic appraisal procedures:~~[-]~~ thirty (30) class hours.

(c) 15-Hour national USPAP course or fifteen (15) hours its equivalent:~~[-]~~ fifteen (15) class hours.

(d) General appraiser market analysis and highest and best use:~~[-]~~ thirty (30) class hours.

(e) Statistics, modeling and finance:~~[-]~~ fifteen (15) class hours.

(f) General appraiser site valuation and cost approach:~~[-]~~ thirty (30) class hours.

(g) General appraiser sales comparison approach:~~[-]~~ thirty (30) class hours.

(h) General appraiser income approach:~~[-]~~ sixty (60) class hours.

(i) General appraiser report writing and case studies:~~[-]~~ thirty (30) class hours.

(j) Appraisal subject matter electives:~~[-]~~ thirty (30) class hours.

(5) The required core curriculum classes shall cover the topics **established/set out** in this subsection.

(a) Basic appraisal principles.

1. Real property concepts and characteristics, including basic real property concepts, real property characteristics, and legal description.

2. Legal consideration, including forms of ownership, public and private controls, real estate contracts, and leases.

3. Influences on real estate values, including governmental influences, economic influences, social influences, environmental, geographic, and physical influences.

4. Types of value, including market value and other value types.

5. Economic principles, including classical economic principles and application and illustrations of the economic principles.

6. Overview of real estate markets and analysis including market fundamentals, characteristics, and definitions, supply analysis,

demand analysis, use of market analysis.

7. Ethics and how they apply in appraisal theory and practice.

(b) Basic appraisal procedures.

1. Overview of approaches to value.

2. Valuation procedures.

a. Defining the problem;

b. Collecting and selecting data;

c. Analyzing;

d. Reconciling and final value opinion;

e. Communicating the appraisal;

f. Valuation of green buildings; and

g. Impact of seller concessions.

3. Property description.

a. Geographic characteristics of the land or site;

b. Geologic characteristics of the land or site;

c. Location and neighborhood characteristics;

d. Land ~~or~~ site considerations for highest and best use; and

e. Improvements:~~[-]~~ architectural styles and types of construction.

4. Residential applications.

(c) The 15-Hour National USPAP Course or its equivalent.

1. Preamble and ethics rules.

2. Standard 1.

3. Standard 2.

4. Standards 3 ~~through~~ 10.

5. Statements and advisory opinions.

(d) Residential market analysis and highest and best use.

1. Residential markets and analysis.

a. Market fundamentals, characteristics, and definitions;

b. Supply analysis;

c. Demand analysis; and

d. Use of market analysis.

2. Highest and best use.

a. Test constraints;

b. Application of highest and best use;

c. Special considerations;

d. Market analysis; and

e. Case studies.

(e) Residential appraiser site valuation and cost approach.

1. Site valuation.

a. Methods; and

b. Case studies.

2. Cost approach.

a. Concepts and definitions;

b. Replacement or reproduction cost new;

c. Accrued depreciation;

d. Methods of estimating accrued depreciation; and

e. Case studies.

(f) Residential sales comparison and income approaches.

1. Valuation principles and procedures-sales comparison approach.

2. Valuation principles and procedures-income approach.

3. Finance and cash equivalency.

4. Financial calculator introduction.

5. Identification, derivation, and measurement of adjustments.

6. Gross rent multipliers.

7. Partial interests.

8. Reconciliation.

9. Case studies and applications.

(g) Residential report writing and case studies.

1. Writing and reasoning skills.

2. Common writing problems.

3. Form reports.

4. Report options and USPAP compliance.

5. Case studies.

(h) Statistics, modeling, and finance.

1. Statistics.

2. **Automated valuation models (AVMs)**~~[Valuation models (AVM's) and mass appraisal]~~.

3. Real estate finance.

(i) Advanced residential applications and case studies.

1. Complex property, ownership, and market conditions.

2. Deriving and supporting adjustments.

3. Residential market analysis.

4. Advanced case studies.
- (j) General appraiser market analysis and highest and best use.
  1. Real estate markets and analysis.
    - a. Market fundamentals, characteristics, and definitions;
    - b. Supply analysis; ~~and~~
    - c. Demand analysis; ~~and~~
    - d. Use of market analysis.
  2. Highest and best use.
    - a. Test constraints;
    - b. Application of highest and best use;
    - c. Special considerations;
    - d. Market analysis; and
    - e. Case studies.
  - (k) General appraiser sales comparison approach.
    1. Value principles.
    2. Procedures.
    3. Identification and measurement of adjustments.
    4. Reconciliation.
    5. Case studies.
  - (l) General appraiser site valuation and cost approach.
    1. Site valuation.
      - a. Methods; and
      - b. Case studies;
    2. Cost approach.
      - a. Concepts and definitions;
      - b. Replacement or Reproduction cost new;
      - c. Accrued depreciation;
      - d. Methods of estimating accrued depreciation; and
      - e. Case studies;
    - (m) General appraiser income approach.
      1. Overview.
      2. Compound interest.
      3. Lease analysis.
      4. Income analysis.
      5. Vacancy and collection loss.
      6. Estimating operating expenses and reserves.
      7. Reconstructed income and expense statement.
      8. Stabilized net operating income estimate.
      9. Direct capitalization.
      10. Discounted cash flow.
      11. Yield capitalization.
      12. Partial interests.
      13. Case studies.
  - (n) General appraiser report writing and case studies.
    1. Writing and reasoning skills.
    2. Common writing problems.
    3. Report options and USPAP compliance.
    4. Case studies.

HAROLD BRANTLEY, Chair

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**TRANSPORTATION CABINET  
Office of Audits  
Division of Road Fund Audits  
(As Amended at ARRS, February 11, 2013)**

**601 KAR 1:146. Fair market rental or lease value of vehicles operated pursuant to a U-drive-it permit.**

RELATES TO: KRS 138.462(2), (3), 138.463, 138.4631, 281.615-281.670

STATUTORY AUTHORITY: KRS 138.463(9)

NECESSITY, FUNCTION, and CONFORMITY: KRS 138.463(9) requires the fair market rental or lease value of a motor vehicle to be based on standards established by an administrative regulation promulgated by the Transportation Cabinet. This admin-

istrative regulation establishes the standards for use in determining the minimum amount of usage tax to be reported and paid on a rental or lease vehicle.

Section 1. Definitions. (1) "Lease" is defined ~~by~~in KRS 138.462(3).

~~(2)~~(3) "Rental" is defined ~~by~~in KRS 138.462(2).

~~(3) "Renting" or "leasing"[(2) Regularly engaged in the business of renting or leasing to retail customers"] means a U-drive-it permit holder who:~~

~~(a) Rents or leases a vehicle[vehicles] as part of an established business to a retail customer wishing[customers who wish] to rent or lease a vehicle; and~~

~~(b)[Executes, at a minimum, ninety (90) percent of its rental and lease transactions at fair market value; and~~

~~(e)] Maintains the records required by[the records required pursuant to] 601 KAR 1:147, Section 2.~~

~~(4) "Vehicle[type] classification" means the motor vehicle classification system established by the National Automobile Dealers Association[and set forth] in its monthly [their-]NADA Official Used Car Guide["].~~

Section 2. Fair Market Value[FMV] Rental Amount of a Permit Holder. (1) If a U-drive-it permit holder is regularly engaged in the business of renting motor vehicles to retail customers, the Transportation Cabinet Division of Road Fund Audits[Audit Review] shall audit the records of the permit holder to determine an average rental amount that establishes [per day and per agreement to establish] the fair market value[FMV] rental amount[per day and per agreement] for the[this] permit holder.

(2) The fair market value[FMV] rental amount shall be used to assess the usage tax assessed[imposed] pursuant to KRS 138.463 on an individual transaction of a U-drive-it permit holder[who is] regularly engaged in the business of renting[or leasing] vehicles to retail customers if:

(a) The transaction is for less than the fair market value of the rental of the motor vehicle; or

(b) The records[information] required[~~to be maintained~~] by 601 KAR 1:147, Section 2, for the transaction are[is] missing or incomplete.

Section 3. Fair Market Value Established by Cabinet as Rental Amount.[Fair Market Value (FMV) Transportation Cabinet Established Rental Amount. (1)The Transportation Cabinet Division of Audit Review shall establish based on the monthly remittance of usage tax pursuant to KRS 138.463 to the Transportation Cabinet which of the U-drive-it permit holders are the ten (10) largest volume permit holders who are regularly engaged in the business of renting motor vehicles to retail customers.]

~~(1)(a)(2)(a)]~~ The Transportation Cabinet Division of Road Fund Audits[Audit Review] shall randomly select U-Drive-It[survey the ten (10)] permit holders regularly engaged in the business of renting vehicles to retail customers to determine the industry average fair market value[FMV] rental amount for a[each] specific vehicle[type] classification.

(b) The value for a[each] specific vehicle classification[established by paragraph (a) of this subsection] shall be the fair market value established by the cabinet as the[FMV Transportation Cabinet established] rental amount for a[the] specific vehicle classification.

~~(2)(3)]~~ The industry average fair market value established by the cabinet as the rental amount[FMV Transportation Cabinet established rental amount] for a specific vehicle[type] classification shall be used to assess the tax assessed by[imposed under] KRS 138.463 for the following:

(a) A[Every] transaction by[of] a permit holder who is not regularly engaged in the business of renting vehicles to retail customers; or

(b) A vehicle[being] used by a[for which the] permit holder regularly engaged in the business of renting[or leasing] vehicles to retail customers who are not correctly[is not] reporting the U-drive-it usage tax on a[his] monthly tax return.~~;~~

~~(3)(4)]~~ The current industry average fair market value established by the cabinet is listed in Fair Market Value Transportation

Cabinet Established Rental and Lease Amounts[FMV Transportation Cabinet established rental amount for each specific vehicle classification is listed in Fair Market Value, Transportation Cabinet Established Rental and Lease Amounts the August 1997 edition of the Kentucky Transportation Cabinet's "Fair Market Value Transportation Cabinet Established Rental and Lease Amount Calculations"].

Section 4. Fair Market Value[FMV] Lease Amount. (1) If a U-drive-it permit holder is regularly engaged in the business of leasing vehicles to retail customers, the Transportation Cabinet Division of Road Fund Audits[Audit Review] shall audit the records of the permit holder to determine an average lease amount per \$1,000 value of the manufacturer's suggested retail price[MSRP] of the permit holder's lease vehicles.

(2) The fair market value[FMV] lease amount shall be used to assess the[KRS 138.463] U-drive-it usage tax required by KRS 138.463 on an individual transaction of a U-drive-it permit holder[who is] regularly engaged in the business of leasing vehicles to retail customers if[under the following conditions]:

(a) The transaction is for less than the fair market value of the lease of the motor vehicle; or

(b) The records[information] required to be maintained by 601 KAR 1:147, Section 2(2), are[for the transaction is] missing or incomplete.

Section 5. Fair Market Value[FMV] Transportation Cabinet Established Lease Amount. (1)(a) The Transportation Cabinet Division of Road Fund Audits[Audit Review] shall survey the executed lease agreements of[eight (8)] randomly selected U-drive-it permit holders [who are] regularly engaged in the business of leasing vehicles to retail customers to determine the industry average dollar lease amount per \$1,000 value of the manufacturer's suggested retail price[MSRP] of a vehicle.

(b) The value established as the industry average dollar lease amount per \$1,000 of the manufacturer's suggested retail price[MSRP by paragraph (a) of this subsection] shall be the fair market value[FMV] Transportation Cabinet established lease amount per \$1,000 of the manufacturer's suggested retail price [MSRP].

(2) The usage tax assessed pursuant to[under] KRS 138.463 for a lease vehicle of a permit holder[who is] not regularly engaged in the business of leasing vehicles to retail customers shall be the greater of the following:

(a) The established fair market value[FMV] lease amount per \$1,000 value of the manufacturer's suggested retail price[MSRP] of the vehicle[established in subsection (1) of this section]; or

(b) The monthly lease amount assessed by the permit holder.

(3) The established[average dollar] lease amount per \$1,000 value of the manufacturer's suggested retail price shall be[MSRP is] listed in Fair Market Value Transportation Cabinet Established Rental and Lease Amounts[the August 1997 edition of the Kentucky Transportation Cabinet's "Fair Market Value Transportation Cabinet Established Rental and Lease Amount Calculations"].

Section 6. Incorporation by Reference. (1) "Fair Market Value Transportation Cabinet Established Rental And Lease Amounts", August 2012, is incorporated by reference.

(2) This material may be inspected, copied, or obtained, subject to applicable copyright law, at the Transportation Cabinet, Division of Road Fund Audits, 200 Mero Street, Frankfort, Kentucky 40622, phone (502) 564-7650, fax (502) 564-5238, office hours are Monday through Friday, 8 a.m. to 4:30 p.m.[Material Incorporated by Reference. (1) The following material is incorporated by reference:

(a) The August 1997 edition of the Transportation Cabinet's "Fair Market Value Transportation Cabinet Established Rental and Lease Amount Calculations"; and

(b) The March 1998 edition of "Vehicle Type Classification" as extracted from the National Automobile Dealers Association "Official Used Car Guide" by the Transportation Cabinet.

(2) This material may be viewed, copied, or obtained from the Transportation Cabinet, Division of Audit Review, 641 Teton Trail, Frankfort, Kentucky 40622. The office hours are 8 a.m. through

4:30 p.m. eastern time on week days. The telephone number is (502) 564-6760.]

MIKE HANCOCK, Secretary  
ALICE WILSON, Executive Director  
D. ANN DANGELO, Asst. General Counsel

APPROVED BY AGENCY: November 30, 2012

FILED WITH LRC: December 7, 2012 at 9 a.m.

CONTACT PERSON: D. Ann DAngelo, Asst. General Counsel, Transportation Cabinet, Office of Legal Services, 200 Mero Street, Frankfort, Kentucky 40622, phone (502) 564-7650, fax (502) 564-5238.

## TRANSPORTATION CABINET

Office of the Secretary

Department of Aviation

(As Amended at ARRS, February 11, 2013)

### 602 KAR 50:030. Jurisdiction of the Kentucky Airport Zoning Commission.

RELATES TO: KRS 183.861, **183.867(2)**, 183.865, 183.867, 183.868, 183.870

STATUTORY AUTHORITY: KRS 183.861

NECESSITY, FUNCTION, AND CONFORMITY: KRS 183.861 authorizes the Airport Zoning Commission to ***promulgate administrative regulations concerning[regulate]*** the use of land within and around designated airports in the Commonwealth. ***KRS 183.867(2) authorizes the commission to promulgate administrative regulations concerning jurisdiction over zoning of areas over which jurisdiction is assumed.***[KRS 183.867 specifies that the commission has jurisdiction over zoning for all public use and military airports.] This administrative regulation ***establishes[defines]*** the areas over which the Kentucky Airport Zoning Commission ***has[shall have]*** zoning[has] jurisdiction[for the purpose of zoning in accordance with KRS Chapter 183] and ***establishes whether[if]*** a permit shall be required from a property owner[specifies when the owner or person who has control over a structure which encroaches on the jurisdiction of the Kentucky Airport Zoning Commission shall apply for a permit].

Section 1. ***Zoning Jurisdiction.*** The commission shall have[has] zoning jurisdiction over the[that] airspace above[over] and around the[public use and military] airports designated in KRS 183.861. ***This jurisdiction shall include the airspace*** that[within the Commonwealth which] lies above the[imaginary] surface ***extending[that extends]*** outward and upward at one (1) of the following slopes:

(1) ***If an airport has at least one (1) runway that is 3,200 feet or more in length, the slope shall be*** 100 to one (1) for a horizontal distance of 20,000 feet from the closest[nearest] point of the nearest runway[***of an***][each public use and military]***airport with at least one (1) runway that is 3,200 feet or more in length]***; or

(2) ***If an airport's longest runway is less than 3,200 feet in actual length, the slope shall be*** fifty (50) to one (1) for a horizontal distance of 10,000 feet from the nearest point of the nearest runway[***of an***][each public use and military]***airport with its longest runway less than 3,200 feet in actual length]***.

Section 2. ***Airspace.*** (1)[The commission has zoning jurisdiction over the use of land and structures within public use airports within the state. Section 3.] The commission shall have[has] jurisdiction from the ground upward within the limits of the primary and approach surfaces[***of each public use and military***][airport] as depicted on Airport Zoning Maps approved by the Kentucky Airport Zoning Commission, ***in accordance with KRS 183.867.***

(2)[Section 4.] The commission shall have[has] jurisdiction over the airspace of the Commonwealth that exceeds 200 feet in height above ground level.

(3)[Section 5.] The owner or person with[who has] control ***off[over]*** a structure ***that[which]*** penetrates or ***may[will]*** penetrate the airspace over which the commission has jurisdiction shall apply

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for a permit from the commission, in accordance with 602 KAR 50:090 in accordance with 602 KAR 50:090).

RANDALL ROYER, Interim Chairman

MIKE HANCOCK, Secretary

D. ANN DANGELO, Assistant General Counsel

APPROVED BY AGENCY: September 14, 2012

FILED WITH LRC: September 18, 2012 at 1 p.m.

CONTACT PERSON: D. Ann DAngelo, Asst. General Counsel,  
Transportation Cabinet, Office of Legal Services, 200 Mero Street,  
Frankfort, Kentucky 40622, phone (502) 564-7650, fax (502) 564-5238.

### TRANSPORTATION CABINET Office of the Secretary Department of Aviation (As Amended at ARRS, February 11, 2013)

#### 602 KAR 50:050. Airport zoning map.

RELATES TO: KRS 183.867

STATUTORY AUTHORITY: KRS 183.861, 183.867(2) [(3)]

NECESSITY, FUNCTION, AND CONFORMITY: KRS 183.861 authorizes the Airport Zoning Commission to promulgate administrative regulations concerning the use of land within and around designated airports in the Commonwealth. KRS 183.867 authorizes the commission to promulgate administrative regulations pertaining to the zoning of areas over which jurisdiction is assumed in order to provide for the proper and safe use of the area and airport [requires that designated airports file a map with the commission depicting the airport and the surrounding area] [grants authority to the commission regarding zoning for public use and military airports]. This administrative regulation establishes the [provides] procedures for the adoption and revision of airport zoning maps for the existing and future expansion of [planned public use and military] airports under the jurisdiction of the commission.

Section 1. Filing a Map. (1) Every owner of an [existing or planned public use and military] airport as established in KRS 183.867(1) [in the state] shall file with the administrator of the Kentucky Airport Zoning Commission:

(a) A map showing the airport and the area surrounding the airport used for approach and landing purposes; or [the owner shall file]

(b) An airport master plan.

(2) [Section 2:] If an airport owner [of a public use and military airport] fails to file a map [as provided under Section 1 of this administrative regulation], the administrator shall prepare [cause] a [an appropriate] map [to be prepared] showing the airport and the area surrounding the airport used for approach and landing purposes.

(3) [Section 3:] The airport owner or administrator shall designate the proposed area of jurisdiction of the commission [as set forth in 602 KAR 50:030] and the [public use and military] airport [imaginary] surfaces [as set forth in Section 2 of 602 KAR 50:040 for each publicly-owned airport,] on the map or airport master plan [prepared or filed under Sections 1 and 2 of this administrative regulation].

Section 2. Submission of a Map [Section 4]. (1)(a) The proposed [An] The airport zoning map, prepared in accordance with Section 1 of this administrative regulation, [prepared pursuant to Section 3 of this administrative regulation] shall be submitted to the commission [for its adoption by order of the commission].

(b) 1. If the airport zoning map is adopted by order of the commission, this adoption shall serve as the official designation of the area of the commission's jurisdiction.

2. The date of its adoption shall be noted on the airport zoning map. and]

3. The original zoning map shall be kept in the office of the airport administrator.

4. The commission shall keep a copy of the map in accordance with [as established in] KRS 183.867(3) [pursuant to KRS

183.867(3) and the administrative regulations of the commission].

(c) The [Section 5. (1) Every public use and military] airport owner [for which an airport zoning map has been adopted by the commission] shall inform the administrator of [any] changes in the existing or proposed boundaries, runways, or taxiways [either] by:

1. Filing a revised airport zoning map; or

2. Furnishing the administrator with information sufficient to prepare [cause] a revised map [to be prepared].

(2) The airport owner or administrator shall designate the proposed area of jurisdiction and airport [imaginary] surfaces on the revised map [prepared or filed under subsection (1) of this section].

(3) If adopted by the commission in accordance with subsection (1) of this section, the revised map [prepared under this section] shall supersede a previous map [upon the order of its adoption by the commission] [constitute the airport zoning map for the public use and military airport upon its adoption by order of the commission and shall supersede any airport zoning map previously adopted by the commission].

Section 3 [6]. The commission [administrator] shall notify a [any] local zoning body of a new designation of jurisdiction, in accordance with KRS 183.867(1), [whose jurisdiction is limited by the zoning jurisdiction of the commission,] by sending [to the local zoning bodies] a copy of the airport zoning map adopted by order of the commission.

Section 4 [7]. [The local zoning bodies may retain jurisdiction of zoning in these areas as to all other matters; however,] The local zoning bodies shall not adopt an ordinance [any ordinances] or policy [regulations] that conflicts [conflict] with the jurisdiction of the commission in an area pertaining [areas as it pertains] to the [safe and proper] use of the airport [involved].

Section 5 [8]. An [Every] airport zoning map adopted by the commission shall remain in full force and effect until revised by the commission in accordance with Section 2 of this administrative regulation [pursuant to the administrative regulations of the commission].

RANDALL ROYER, Interim Chairman

MIKE HANCOCK, Secretary

D. ANN DANGELO, Asst. General Counsel

APPROVED BY AGENCY: September 14, 2012

FILED WITH LRC: September 18, 2012 at 1 p.m.

CONTACT PERSON: D. Ann DAngelo, Asst. General Counsel,  
Transportation Cabinet, Office of Legal Services, 200 Mero Street,  
Frankfort, Kentucky 40622, phone (502) 564-7650, fax (502) 564-5238.

### PUBLIC PROTECTION CABINET Department of Housing, Buildings and Construction Division of Building Codes Enforcement (As Amended at ARRS, February 11, 2013)

#### 815 KAR 7:070. The Kentucky Certified Building Inspector Program.

RELATES TO: KRS 198B.010(6), 198B.040(3), 198B.050(3)(c), (6), 198B.060, 198B.090, 198B.095 [EO 2009-535]

STATUTORY AUTHORITY: KRS 198B.050(5), 198B.090(1)(a), 198B.095(1) [EO 2009-535]

NECESSITY, FUNCTION, AND CONFORMITY: KRS 198B.090(1)(a) requires the office to create and administer a building inspector's certification program which is designed to ensure uniform statewide enforcement of applicable state building codes. KRS 198B.050(5) requires the board to promulgate administrative regulations necessary to implement the Uniform State Building Code. KRS 198B.095(1) authorizes the board to promulgate an administrative regulation to establish a building inspector training program. [EO 2009-535, effective June 12, 2009, reorganized the Office of Housing, Buildings and Construction as the Department of

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Housing, Buildings, and Construction, and established the commissioner, rather than executive director, as the head of the department.] This administrative regulation establishes the testing, training, and continuing education requirements for qualifying persons to become inspectors for the enforcement of the Kentucky Building Code, the Kentucky Residential Code, and to identify the level of their responsibilities for this enforcement.

Section 1. Definitions. (1) "Certified building inspector" is defined by KRS 198B.010(6).

(2) "Enrolled" means an applicant has complied with the requirements established in Section 4(1) of this administrative regulation.

(3) "ICC test module" means a test module, from the International Code Council, that is used to meet the module testing requirements established in Section 7[5] of this administrative regulation.

(4) "Limited certificate" means a document establishing that a person:

(a) Has passed the test for competency in one (1) or more NCPCCI or ICC test modules; and

(b) Is qualified to engage in the type of limited inspections listed on the certificate which represents the level of competency for which the person was tested.

(5) "NCPCCI test module" means a test module, from the National Certification Program for Construction Code Inspectors, developed by the national code enforcement organizations for the purpose of providing nationally-recognized evidence of competency and professionalism in construction code enforcement and used to meet the module testing requirements established in Section 7[5] of this administrative regulation.

(6) "Trainee" means a person who is enrolled in the building inspector program of the department, but has not completed the NCPCCI or ICC test modules necessary to be a Kentucky certified building inspector.

Section 2. Inspection Operations. (1) Each governmental entity engaged in a building inspection program shall have, in responsible charge of all construction document approvals, inspections and issuance of certificates of occupancy, at least one (1) Kentucky certified building inspector with the level of credentials required for the buildings covered by the program.

(2) A trainee may be utilized in a building inspection program. **If a trainee is utilized in a building inspection program, the trainee shall operate [if the trainee operates] under the general supervision of a Kentucky certified building inspector.**

(a) **A trainee shall not issue a permit [Trainees shall not issue permits], construction document approval letter, inspection compliance letter, or certificate [letters, inspection compliance letters, or certificates] of occupancy.**

(b) A trainee holding a current limited certificate shall exercise only the duties authorized by that certificate.

(c) A limited certificate shall not be available to persons who apply after March 22, 2001.

Section 3. Training and Testing Requirements to Become Certified. A candidate seeking certification shall comply with the provisions of this section.

(1) A candidate seeking to become certified pursuant to this administrative regulation and all trainees shall be required to attend orientation training, provided or approved by the department **pursuant to subsection (2)(d) of this section.** The training sessions shall be given quarterly.

(2) Continuing education.

(a) Continuing education programs shall be conducted by:

1. The department;

2. The Code Administrators Association of Kentucky (**[/CAAK/]**); or

3. A provider that is approved by the department pursuant to paragraph (d) of this subsection.

(b) The board may fund a continuing education program through the Building Inspectors' Financial Incentive Training Program Fund.

(c) A candidate seeking certification or a trainee seeking to

continue as a trainee shall:

1. Complete a minimum of twelve (12) hours of continuing education training annually; and

2. Submit verification of completion on either:

a. **Continuing Education Verification** Form, DHBC BC/CE-1; or

b. A certificate of completion provided by a pre-approved training provider.

(d)1. A provider shall submit **a completed ["/Continuing Education Course Approval Request Form/], DHBC-BC/CE 2 [written request for approval of the educational program]** to the department no less than thirty (30) days prior to the date the educational program will be offered.

2. The program shall be recognized as approved training for the Kentucky Certified Building Inspector Program if the program:

a. Relates to the general business skills or the technical skills required of a certified inspector;

b. Contains sufficient educational content to improve the quality of a certified inspector's performance; and

c. Includes a course evaluation.

3. The written request shall include the following:

a. The total number of continuing education hours;

b. Course syllabus;

c. A detailed outline of the contents of the course;

d. Name and address of the vendor;

e. Name, address, and qualifications of **each[the]** instructor;

f. Program agenda with written description of class material which clearly identifies that the educational content relates to the general business skills or the technical skills required of a certified inspector which would improve the quality of the certified inspector's performance; and

g. Location and keeper of class attendance verification list, which shall be available for at least twelve (12) months after completion of the educational program. **The department shall be electronically advised of attendees and course completions.**

(3) The commissioner **shall[may]** waive the time requirements established in this administrative regulation for hardships shown or if circumstances warrant a waiver due to changes in testing procedures, standards, or dates.

Section 4. Application for Training and Certification. (1) To become a trainee or a candidate for certification, a person shall submit:

(a) A completed **[form DHBC BC/CP-1,]** Initial Application Form, **DHBC BC/CP-1;**

(b) A fifty (50) dollar application fee; and

(c) Written proof that the applicant has met the requirements established in subsection (2) of this section.

(2) An applicant shall have:

(a)1. Graduated from high school or earned a general education diploma; and

2.a. Three (3) years experience in a responsible, directly-related construction position, such as a foreman, which required the ability to effectively read and interpret building plans and specifications; or

b. Three (3) years experience in an architect's or engineer's office performing building design or drafting duties;

(b) Graduated from a college or university with an associate degree in a design, building technology or construction-related subject; or

(c) Graduated from a college or university with a bachelor's degree in architecture, engineering, fire science, or building technology.

(3) **[A certified inspector or trainee, including an inspector holding a limited certificate, shall pay an annual renewal fee of fifty (50) dollars not later than the last day of the certified inspector or trainee's birth month in order to maintain certification and to continue to be registered. A late fee of fifty (50) dollars shall be assessed if renewal is not received by the last day of the certified inspector or trainee's birth month. If a certified inspector or trainee fails to renew ninety (90) days after the last day of that person's birth month, certification shall terminate.]**

(4) **A reinstatement fee for any terminated certification shall be equal to the renewal fee and shall be paid in addition to the renew-**

al fee. A terminated certification may be reinstated if application is made within three (3) years from the date of termination and shall not require examination for reinstatement.

(5) A person shall not engage in ~~[any]~~ inspection activities for the enforcement of the Kentucky Building Code or the Kentucky Residential Code, R[815 KAR 7:125] ~~One- and Two-Family Dwelling Code as adopted within the Kentucky Building Code for application to one (1) and two (2) family dwellings and townhouses~~, unless that person is currently enrolled with the department and has otherwise complied with the requirements of this administrative regulation.

Section 5. Renewal and Reinstatement. (1) A certified inspector or trainee, including an inspector holding a limited certificate, shall pay an annual renewal fee of fifty (50) dollars not later than the last day of the certified inspector or trainee's birth month annually.

(a) A late fee of fifty (50) dollars shall be assessed if renewal is not postmarked by the last day of the certified inspector or trainee's birth month.

(b) If a certified inspector or trainee fails to renew ninety (90) days after the last day of that person's birth month, certification shall terminate.

(2)(a) A reinstatement fee for ~~a[any]~~ terminated certification shall be equal to the renewal fee and shall be paid in addition to the renewal fee.

(b) A terminated certification may be reinstated if application is made within three (3) years from the date of termination and shall not require examination for reinstatement.

Section 6. Inactive License Certification. (1) A certified inspector or an inspector holding a limited certificate may request that the certification be placed in an inactive status and shall:

(a) Not perform an inspection~~[any inspections]~~ while the certification is inactive;

(b) Pay an inactive fee of one-half (1/2) of the renewal fee annually on or before the last day of the certified inspector's birth month; and

(c) Not be required to obtain yearly continuing education during the inactive status. Within twelve (12) months prior to a request for re-activation, twelve (12) hours of continuing education shall be obtained.

(2) Upon a request to reactivate an inactive certification, an inspector shall pay one-half (1/2) the fee for an active certification.

Section 7. [6.] Certification Requirements, Responsibilities, and Jurisdiction for Inspectors.

(1) One (1) and two (2) family dwelling inspector.

(a) A person shall be classified as a one (1) and two (2) family dwelling inspector if the person has:

1. Been tested for competency under the Kentucky Residential Code [One- and Two-Family Dwelling Code], by passing the following:

a. NCPCCI test modules:

- (i) Test 1A Building One- and Two-Family Dwelling; and
- (ii) Test 4A Mechanical One- and Two-Family Dwelling; or

b. ICC test modules:

- (i) Test B1 Residential Building Inspector; and
- (ii) Test M1 Residential Mechanical Inspector; and

2. Complied with the requirements of this administrative regulation.

(b) A one (1) and two (2) family dwelling inspector shall be qualified to perform all functions related to the enforcement of the Kentucky Residential Code [One- and Two-Family Dwelling Code], including issuing permits, reviewing and approving construction documents, conducting on-site inspections, and issuing compliance letters and certificates of occupancy for the construction of one (1) and two (2) family dwellings and townhouses.

(2) Building inspector, level I.

(a) A person shall be classified as a building inspector, level I, if the person has:

1. Been tested for competency under the Kentucky Residential Code [One- and Two-Family Dwelling Code] and the Kentucky Building Code, by passing the following:

a. NCPCCI test modules:

- (i) Test 1A Building One- and Two-Family Dwelling;
- (ii) Test 4A Mechanical One- and Two-Family Dwelling;
- (iii) Test 1B Building General; and
- (iv) Test 3B Fire Protection General; or ~~[and]~~

b. ICC test modules:

- (i) Test B1 Residential Building Inspector;
- (ii) Test B2 Commercial Building Inspector; and
- (iii) Test M1 Residential Mechanical Inspector; and

2. Complied with the requirements of this administrative regulation.

(b) A building inspector, level I, shall be qualified to perform all functions related to the enforcement of the Kentucky Building Code and the Kentucky Residential Code, including issuing permits, reviewing and approving construction documents, conducting on-site inspections, and issuing compliance letters and certificates of occupancy for all buildings of the occupancy type and size assigned to local governments by KRS 198B.060(2).

(3) Building inspector, level II.

(a) A person shall be classified as a building inspector, level II, if the person has:

1. Been tested for competency under the Kentucky Residential Code [One- and Two-Family Dwelling Code] and the Kentucky Building Code, by passing the following:

a. NCPCCI test modules:

- (i) Test 1A Building One- and Two-Family Dwelling;
- (ii) Test 4A Mechanical One- and Two-Family Dwelling;
- (iii) Test 1B Building General;
- (iv) Test 3B Fire Protection General; and
- (v) Test 4B Mechanical General; or

b. ICC test modules:

- (i) Test B1 Residential Building Inspector;
- (ii) Test B2 Commercial Building Inspector;
- (iii) ~~Test M1 Residential Mechanical Inspector;~~ and
- (iv) Test M2 Commercial Mechanical Inspector; and

2. Complied with the requirements of this administrative regulation.

(b) A building inspector, level II, shall be qualified to perform functions related to the enforcement of the Kentucky Building Code and Kentucky Residential Code for all buildings of the occupancy type and size assigned to local government under KRS 198B.060(2) including issuing permits, reviewing and approving construction documents, conducting on-site inspections, and issuing compliance letters and certificates of occupancy.

(c) A building inspector, level II, shall be qualified to conduct on-site inspections of all buildings which were assigned to the department pursuant to KRS 198B.060(4).

(4) Building inspector, level III.

(a) A person shall be classified as a building inspector, level III, if the person has:

1. Been tested for competency under the Kentucky Residential Code [One- and Two-Family Dwelling Code], Mechanical Code and the Kentucky Building Code, by passing the following:

a. NCPCCI test modules:

- (i) Test 1A Building One- and Two-Family Dwelling;
- (ii) Test 4A Mechanical One- and Two-Family Dwelling;
- (iii) Test 1B Building General;
- (iv) Test 3B Fire Protection General;
- (v) Test 4B Mechanical General;
- (vi) Test 1C Building Plan Review;
- (vii) Test 3C Fire Protection Plan Review; and
- (viii) Test 4C Mechanical Plan Review; or

b. ICC test modules:

- (i) Test B1 Residential Building Inspector;
- (ii) Test B3 Building Plans Examiner;
- (iii) Test M1 Residential Mechanical Inspector; and
- (iv) Test M3 Mechanical Plans Examiner; and

2. Complied with the requirements of this administrative regulation.

(b) A building inspector, level III, shall be qualified to perform all functions relating to the enforcement of the Kentucky Building Code and Kentucky Residential Code, including issuing permits, reviewing and approving construction documents conducting, on-site inspections and issuing compliance letters and certificates of

occupancy for all buildings, regardless of size or occupancy type. A local inspector shall not be authorized to perform these functions on buildings assigned to the department by KRS 198B.060(4), except by petition to and approval of more inspection responsibility by the department pursuant to 815 KAR 7:110.

(5) Mechanical inspector, one (1) and two (2) family dwellings.

(a) A person shall be classified as a mechanical inspector of one (1) and two (2) family dwellings if the person has:

1. Been tested for competency under the Kentucky Residential Code [One- and Two-Family Dwelling Code] by passing the:

a. NCPCCI Test 4A Mechanical One- and Two-Family Dwelling test module; or

b. ICC Test M1 Residential Mechanical Inspector test module; and

2. Complied with the requirements of this administrative regulation.

(b) A mechanical inspector of one (1) and two (2) family dwellings shall be qualified to perform all functions related to the enforcement of the mechanical requirements of the Kentucky Residential Code [One- and Two-Family Dwelling Code] including conducting inspections of one (1) and two (2) family dwelling mechanical installations for compliance.

(6) Mechanical inspector general (other than one (1) and two (2) family dwellings).

(a) A person shall be classified as a mechanical inspector general if the person has:

1. Been tested for competency under the Mechanical Code, by passing:

a. NCPCCI Test 4B Mechanical General test module; or

b. ICC Test M2 Commercial Mechanical Inspector test module; and

2. Complied with the requirements of this administrative regulation.

(b) A mechanical inspector general shall be qualified to perform all functions related to the enforcement of the mechanical requirements of the Mechanical Code including management of mechanical code enforcement activity, supervision of mechanical inspectors or plans examination, performing plans examination for compliance and conducting inspections of structures for compliance.

(7) Mechanical inspector and plan reviewer.

(a) A person shall be classified as a mechanical inspector and plan reviewer if the person has:

1. Been tested for competency under the Kentucky Residential Code [One- and Two-Family Dwelling Code] and the Mechanical Code, by passing the following:

a. NCPCCI test modules:

(i) Test 4A Mechanical One- and Two-Family Dwelling;

(ii) Test 4B Mechanical General; and

(iii) Test 4C Mechanical Plan Review; or

b. ICC test modules:

(i) Test M1 Residential Mechanical Inspector; and

(ii) Test M3 Mechanical Plans Examiner; and

2. Complied with the requirements of this administrative regulation.

(b) A mechanical inspector and plan reviewer shall be qualified to perform all functions related to the enforcement of the mechanical requirements of the Kentucky Residential Code [One- and Two-Family Dwelling Code] and the Mechanical Code including management of mechanical code enforcement activity, supervision of mechanical inspectors or plans examination, performing plans examination for compliance and conducting inspections of structures for compliance.

(8) Trainees and limited certificates.

(a) A person making inspections pursuant to a limited certificate shall be supervised by a Kentucky certified building inspector with a level I certification or higher.

(b) A person making inspections as a trainee without a certificate shall be supervised by a person with a level of certification equal to or higher than that which the trainee is pursuing.

(c) A trainee or a person with a limited certificate shall not issue permits, construction document approval letters, compliance letters or certificates of occupancy, or make any official or final determinations relating to the Kentucky Building Code.

(9) A person making inspections as authorized by this administrative regulation shall not overrule, supplant, or order ~~[any]~~ corrections or alterations which conflict with the approved construction documents. If an inspector believes that the construction documents are wrong or that the construction is in violation of the code, the inspector shall immediately refer the matter to the certified building inspector responsible for approval of the construction documents for resolution.

(10) Upon application by a testing agency, a national code group, or by an applicant for certification, the department may recognize other examinations as equivalent to the listed NCPCCI or ICC examinations. The person or group submitting the examination shall demonstrate that the examinations cover the same codes and require the same level of knowledge as the NCPCCI or ICC examinations.

Section 8 [7]. Suspension and Revocation of Certification. (1) Formal written complaints concerning an inspector shall be submitted to the Department of Housing, Buildings, and Construction for review and authorized disciplinary [appropriate] action.

(2) Action shall not be taken against a building inspector governed pursuant to/under this administrative regulation until a hearing has been held upon request or waived in accordance with KRS Chapter 13B, and the commissioner determines based on investigation and evidence that the inspector is:

(a) Not enforcing the Kentucky Building Code;

(b) Not enforcing the Kentucky Residential Code;

(c) Improperly enforcing the code; or

(d) [(e)] Violating his or her responsibilities as an inspector.

Section 9. [8]. Grandfather Clause. (1) A person who was certified as a building inspector, level I, II, or III, or who held a limited certificate on or before December 15, 1997 shall:

(a) Not be required to take additional test modules to renew the certification, if the person has maintained continuous certification since December 15, 1997; and

(b) Complete the continuing education requirements as established in Section 3 of this administrative regulation prior to renewal of the certificate.

(2) A person who was certified as of [on] March 22, 2001, but who seeks to achieve a higher level of certification, shall comply with the testing modules required by this administrative regulation.

Section 10 [9]. Incorporation by Reference. (1) The following material is incorporated by reference:

(a) "Continuing Education Verification Form", [Form] DHBC-BC/CE 1, [Continuing Education Verification Form,] October 2009; and

(b) Initial Application Form", [Form] DHBC-BC/CP 1, [Initial Application Form,] October 2009; and

(c) "Certified Building Inspector Continuing Education Course Approval Request", [Form] DHBC-BC/CE 2, [Certified Building Inspector Continuing Education Approval Request,] December 2012.

(2) This material may be inspected, copied or obtained, subject to applicable copyright law, at the Department of Housing, Buildings, and Construction, 101 Sea Hero Road, Suite 100, Frankfort, Kentucky 40601-5405, Monday through Friday, 8 a.m. to 4:30 p.m.

AMBROSE WILSON IV, Commissioner

ROBERT D. VANCE, Secretary

APPROVED BY AGENCY: December 12, 2012

FILED WITH LRC: December 13, 2012, at 2 p.m.

CONTACT PERSON: Dawn M. Bellis, General Counsel, Department of Housing, Buildings and Construction, 101 Sea Hero Road, Suite 100, Frankfort, Kentucky 40601-5405, phone 502-573-0365, Ext. 144, fax 502-573-1057.

**PUBLIC PROTECTION CABINET**  
**Department of Housing, Buildings and Construction**  
**Division of Building Codes Enforcement**  
**(As Amended at ARRS, February 11, 2013)**

**815 KAR 7:110. Criteria for expanded local jurisdiction.**

RELATES TO: KRS 67A, 67C, 82.105(1), 83, 83A, 198B.040(7), 198B.050, 198B.060, 198B.070, 212.626(5), 236.318  
 STATUTORY AUTHORITY: KRS 198B.050(5), 198B.060(5), (6), (18)

NECESSITY, FUNCTION, AND CONFORMITY: KRS 198B.060(5) and (6) ~~authorize~~authorizes a local government to petition the commissioner to request additional plan review and inspection functions to be allocated ~~[to that local government]~~. This administrative regulation establishes the requirements for local building departments to request and be granted expanded building code plan review and inspection jurisdiction by the department~~[and to collect fees for these activities]~~.

Section 1. Definitions. (1) "Local governing body" means the chief governing body of a city, county, consolidated local government, or urban-county having legislative powers.

(2) "Local government" means:

- (a) A city, as established by KRS Chapters~~[in KRS Chapter]~~ 67A, 67C, 83, and 83A;
- (b) A county, as defined by KRS 212.626(5);
- (c) A consolidated local government; and
- (d) An urban-county government.

Section 2. Uniform Criteria for Granting Expanded Jurisdiction. To apply for expanded jurisdiction pursuant to KRS 198B.060(5), a local government shall comply with the requirements established in this section.

(1) An authorized representative of a local government shall complete the Application for Local Expanded Jurisdiction, Form BCE/EJ #1, and submit it to the department together with the supporting documentation required by this administrative regulation.

(2) Certified inspectors required.

(a) The local government shall certify that it employs or contracts with a person, firm, or company to perform the plan reviews, specifications, and building inspection functions granted to the local government.

(b) The local government shall employ or execute a legal contract with at least one (1) person certified as a building inspector level III, pursuant to 815 KAR 7:070. The building inspector level III shall be responsible for reviewing plans, reviewing specifications, and performing building inspections.

(c) The local government shall employ or execute a legal contract with a certified electrical inspector to enforce the National Electric Code (NFPA 70) as adopted and incorporated into the Kentucky Building Code (815 KAR 7:120) and Kentucky Residential Code (815 KAR 7:125).

(3) Additional personnel. A complete list of code enforcement personnel, including the building inspector level III and certified electrical inspector, employed or contracted with to enforce the code within the expanded jurisdiction shall be submitted with the application. The list of personnel shall include the name, job title, and certification status of each individual.

(4) Construction activity. The local government shall provide documentation of the permits issued and fees collected for the previous calendar year, if any, and an estimation of the anticipated increase in activity if granted expanded jurisdictional authority.

(5) Local government contracts.

(a) If a local government associates with other local governments to share plan and specifications inspection or building functions pursuant to KRS 198B.060(15), the documentation of permit and fee activity required by subsection (4) of this section shall be provided by the applicant; or

(b) If a local government contracts with a person, firm, or company to provide plan and specification inspections or building inspection functions, and the person, firm, or company, the documentation of permit and fee activity required by subsection (4) of this section shall be provided by the applicant.

(6) Official contact person. The local government shall identify and provide ~~the~~:

- (a) ~~[The]~~Name and title of the chief building code official;
- (b) ~~[The]~~Name of the department;
- (c) ~~[The]~~Official mailing address;
- (d) ~~[The]~~Phone number;
- (e) ~~[The]~~Fax number; and
- (f) ~~[The]~~E-mail address, if applicable.

(7) Inclusions and exclusions.

(a) Application for expanded jurisdiction pursuant to KRS 198B.060(5) shall include ~~a~~:

1. ~~[A]~~List of each building occupancy classification and size for which expanded jurisdiction is requested;

2. ~~[A]~~List of each building occupancy classification and size for which expanded jurisdiction is not requested;

3. ~~[A]~~Copy of the local ordinance requiring single family dwelling plan review and inspection within the jurisdiction; and

4. ~~[A]~~Copy of the schedule of fees as adopted by the local governing body.

(b) The minimum responsibilities required by KRS 198B.060(2) shall be maintained by the local government, unless specifically agreed otherwise in writing between the local government and the department.

(8) State jurisdiction. The department shall retain plan review, inspection, and enforcement responsibility pursuant to~~[under]~~ the Kentucky Building Code, 815 KAR 7:120, for all buildings that are:

- (a) Institutional buildings;
- (b) Educational buildings, unless specifically agreed in writing by the local government and the department;
- (c) Licensed facilities as mandated by the Cabinet for Health and Family Services, including day care centers, hospitals, and nursing homes;
- (d) State-owned and state-leased buildings and facilities;
- (e) High-hazard occupancies, unless specifically agreed in writing by the local government and the department; and
- (f) Industrialized building systems (including modular homes), except for site placement and assembly of individual modular homes. A local government may permit placement and assembly locally. Local placement and assembly shall not commence until the local government submits~~[with]~~ written notification to the department for each placement.

Section 3. Procedures for Maintaining Expanded Jurisdiction.

(1) The department shall monitor the program of each local government granted expanded jurisdiction responsibilities. If a local government is found to be in violation of the requirements of this administrative regulation, the Kentucky Building Code, 815 KAR 7:120, the Kentucky Residential Code, 815 KAR 7:125, the terms of the applicable expanded jurisdiction agreement, or KRS Chapters 198B, 236, or 318, the local government shall be subject to preemption, in whole or in part, by the department~~[the department may preempt the local program in whole or in part]~~; upon approval of the board].

(2) Each agreement for expanded jurisdiction shall be in effect for three (3) years, unless:

- (a) Canceled by agreement of the parties in writing; or
- (b) Preempted in whole or in part pursuant to subsection (1) of this section.

(3)~~(a)~~ The local government shall notify the department, within thirty (30) days of ~~[any]~~changes in personnel or fees during the terms of the agreement.

(b) Failure to notify the department of changes may result in the revocation of expanded jurisdiction responsibilities pursuant to KRS 198B.060(4).

(4) Before the expiration of the three (3) year agreement for expanded jurisdiction, the local jurisdiction shall submit a Renewable Application for Expanded Jurisdiction on Form BCE/EJ #2. The renewal application shall contain at the following:

- (a) ~~[A]~~List of each building occupancy classification and size for which expanded jurisdiction is requested to continue;
- (b) ~~[A]~~List of each building occupancy classification and size for which expanded jurisdiction is not requested;
- (c) ~~[A]~~Copy of the local ordinance, if different than submitted with previous application requiring single family dwelling plan re-

view and inspection within the jurisdiction; and

(d) ~~[A]~~Copy of the current schedule of fee as adopted by the local governing body.

(5) After receiving and reviewing the local government's application for renewal, the department shall:

(a) Reevaluate the building code enforcement program of the local government; and

(b) ~~Either[Make a recommendation to the board supporting or withholding support for continuation and renewal of the expanded jurisdiction].~~

(6) ~~Upon receiving comments from the board, the department shall either] renew the local government's expanded jurisdiction or deny the renewal request within forty-five (45)[45] days of receiving the local program's renewal application and supporting documentation.~~

(6) The department shall report to the Board of Housing, Buildings, and Construction the department's decision regarding the renewal of expanded building code enforcement program of the local government.

(7) ~~[The minimum responsibilities required by KRS 198B.060(2) shall continue by the local government, or as agreed under the initial application and approval.]~~

(8) The department shall retain plan review, inspection and enforcement responsibility pursuant to~~[under]~~ the Kentucky Building Code, **815 KAR 7:120**, for all buildings as specified in the original agreement for expanded local jurisdiction with the local government.

Section 4. Local Appeals Board. (1) The local government with expanded jurisdiction may establish a local appeals board. A local appeals board shall operate in accordance with KRS 198B.070.

(2) If the local government establishes a local appeals board, the local government shall send a written notice to the department, which shall:

(a) Identify each member by name and qualifications for being appointed to the appeals board; and

(b) Include contact information for the local appeals board.

(3) If a local appeals board is not established, all costs incurred by the department and Board of Housing, Buildings, and Construction to conduct hearings ~~for~~[in processing any] appeals filed pursuant to KRS 198B.070(5) shall be charged to the local government.

Section 5. One (1) and Two (2) Family Dwellings. (1) The local building inspection program shall not include the plan review and inspection for one (1) and two (2) family dwellings that are:

(a) Manufactured homes;

(b) Modular homes; or

(c) Farm dwellings.

(2) The local building inspection program shall include permits and inspections for the foundation system and other on-site construction related to modular home installations.

Section 6. Incorporation by Reference. (1) The following material incorporated by reference:

(a) "Application for Local Expanded Jurisdiction", Form BCE/EJ #1, December 2012~~[October 2007]~~; and

(b) "Renewal Application for Expanded Jurisdiction", Form BCE/EJ #2, December 2012~~[August 2010]~~

(2) This material may be inspected, copied or obtained, subject to applicable copyright law, at the Department of Housing, Buildings and Construction, 101 Sea Hero Road, Suite 100, Frankfort, Kentucky 40601-5405, Monday through Friday, 8 a.m. to 4:30 p.m.

AMBROSE WILSON IV, COMMISSIONER

ROBERT D VANCE, SECRETARY

APPROVED BY AGENCY: December 12, 2012

FILED AT LRC: December 14, 2012 at 11 a.m.

CONTACT PERSON: Dawn M. Bellis, General Counsel, Department of Housing, Buildings and Construction, 101 Sea Hero Road, Suite 100, Frankfort, Kentucky 40601-5405, phone 502-573-0365 Ext. 144, fax 502-573-1057.

PUBLIC PROTECTION CABINET  
Department of Housing, Buildings and Construction  
Division of Plumbing  
(As Amended at ARRS, February 11, 2013)

**815 KAR 20:195. Medical gas piping installations.**

RELATES TO: KRS 198B.050, 318.010

STATUTORY AUTHORITY: KRS 198B.050(2), (5), 318.130[; EO 2008-507]

NECESSITY, FUNCTION, AND CONFORMITY: KRS 318.010(4)(e) establishes the definition for~~[includes in the definition of]~~ "plumbing" medical gas piping. KRS 318.134 requires that a person shall obtain a permit from the department~~[office]~~ prior to the installation of plumbing and that the department~~[office]~~ shall cause inspections as it may deem~~[it may deem]~~ necessary. This administrative regulation establishes the requirements for medical gas piping installation.

Section 1. Definitions. (1) "Health care facility" means a hospital, nursing home, limited care facility, clinic, ambulatory care center, or office practice medical or dental office as defined in NFPA 99C.

(2) "Medical gas piping" means a permanent fixed piping system in a health care facility that~~[which]~~ is used to convey oxygen, nitrous oxide, nitrogen, carbon dioxide, helium, medical air, and mixtures of these gases from its source to the point of use. Medical gas piping ~~[and]~~ includes the fixed piping associated with a medical, surgical, or gas scavenging vacuum system, as well as a bedside suction system.

(3) "NFPA" means the National Fire Protection Association.

Section 2. Standards and Procedures. (1) Installation standards. Except that Section 5.1.10.6.6, Branch Takeoffs, shall not be adopted nor enforced within the Commonwealth, a new medical gas piping installation or an addition to an existing medical gas piping system shall comply with the applicable provisions of ~~[NFPA 99C, Standard on Gas and Vacuum Systems, 2002 Edition]~~ However, Section 5.1.10.6.6 Branch Takeoffs, shall not be adopted herein nor enforced within the Commonwealth.

(2) Permit required. ~~A~~The licensed master plumber shall make application for a permit to install medical gas piping prior to the installation. To obtain the permit, the master plumber shall:

(a) Pay a fee of thirty-five (35) dollars base permit for the medical gas system for each building;

(b) Pay a fee of five (5) dollars per opening; and

(c) Identify the person who shall perform the installation. The person making the installation shall be a certified medical gas installer as required by NFPA 99C as well as a licensed journeyman plumber.

(3) Supervision ~~by~~of the master. It shall be the responsibility of the licensed master plumber to ensure~~[assure]~~ that the person doing the installation:

(a) Is properly certified as required by NFPA 99C;

(b) Uses the proper products and stores them correctly; and

(c) Requests and receives all inspections at the initial pressure test for the complete system from a certified state plumbing inspector.

(4) Final approval. Upon completion of the installation, the master plumber shall furnish the Division of Plumbing with certification from the medical gas system verifier as required by NFPA 99C.

Section 3. Incorporation by Reference. (1) "NFPA 99C Standard on Gas and Vacuum Systems", 2002 Edition, National Fire Protection Association, is incorporated by reference.

(2) This material may be inspected, copied, or obtained, subject to applicable copyright law, at the Department~~[Office]~~ of Housing, Buildings and Construction, 101 Sea Hero Road, Suite 100, Frankfort, Kentucky 40601-5405, Monday through Friday, 8 a.m. to 4:30 p.m.

(3) A copy may also be obtained by contacting the National Fire Protection Association, 1 Batterymarch Park, P.O. Box 9101, Quincy, Massachusetts 02269-9101.

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AMBROSE WILSON IV, COMMISSIONER

ROBERT D VANCE, SECRETARY

APPROVED BY AGENCY: December 12, 2012

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CONTACT PERSON: Dawn M. Bellis, General Counsel, Department of Housing, Buildings and Construction, 101 Sea Hero Road, Suite 100, Frankfort, Kentucky 40601-5405, phone 502-573-0365 Ext. 144, fax 502-573-1057.

ADMINISTRATIVE REGULATIONS AMENDED AFTER PUBLIC HEARING  
OR RECEIPT OF WRITTEN COMMENTS

EDUCATION AND WORKFORCE DEVELOPMENT CABINET  
Kentucky Board of Education  
Department of Education  
(Amended After Comments)

701 KAR 5:140. Districts of Innovation.

RELATES TO: KRS 156.108, 156.160(1)(g), 160.107

STATUTORY AUTHORITY: KRS 156.108, 156.160

NECESSITY, FUNCTION, AND CONFORMITY: KRS

156.160(1)(g) gives the Kentucky Board of Education the authority to promulgate administrative regulations and KRS 156.108 requires the Kentucky Board of Education to promulgate administrative regulations to prescribe the conditions and procedures to be used by a local board of education to be approved as a district of innovation by the Kentucky Board of Education. This administrative regulation establishes the requirements and approval process for districts of innovation.

Section 1. Definitions. (1) "Competency based learning" means a framework for the awarding of credit to students upon mastery of Kentucky's Core Academic Standards in 704 KAR 3:303; any additional competencies also include explicit, measurable, transferable learning objectives that empower students; students receive timely, differentiated support based on their individual learning needs; and learning outcomes emphasize competencies that include application and creation of knowledge along with the development of important skills and dispositions.

(2) "District of Innovation" is defined in KRS 156.108.

(3) "Eligible employees" is defined in KRS 160.107(3)(b).

(4) "Expanded Learning Opportunities" means initiatives that provide students additional opportunities for enrichment, personal growth, and engagement outside the traditional school day, and that may include extended day/year initiatives, before- and after-school programs, Saturday, weekend, and summer programs, distance learning, and early childhood education initiatives.

(5) "Innovation" is defined in KRS 156.108.

(6) "Innovative strategies" means[mean] strategies that provide non-traditional approaches to all areas of curriculum, instruction, assessment, governance, and school operation.

(7) "School of Innovation" is defined in KRS 156.108.

Section 2. Conditions and Areas of Emphasis for Innovation.

(1) Any public school district may submit an application for approval as a district of innovation. No individual school may submit an application except as part of a district application.

~~(2) [A district may include in its application a request for waiver from any administrative regulation promulgated by the Board of Education or any Kentucky Revised Statute related to public schools except the following:~~

~~(a) Any health, safety, civil rights, or disability rights requirements in statute or administrative regulation;~~

~~(b) The compulsory attendance requirements under KRS 158.030 and 158.100;~~

~~(c) The Kentucky Core Academic Standards outlined in KRS 158.685 and 704 KAR 3:303;~~

~~(d) The minimum high school graduation requirements set forth in 704 KAR 3:305;~~

~~(e) The statewide assessment system requirements specified in KRS 158.6453;~~

~~(f) The financial audit, audit procedures, and audit requirements under KRS 156.265;~~

~~(g) The criminal background check requirements specified in KRS 160.180 and 161.148;~~

~~(h) The open records and meetings requirements in KRS Chapter 61;~~

~~(i) The purchasing requirements and limitations in KRS Chapter 45A, 156.074 and 156.480; or~~

~~(j) The instructional time requirements in KRS 158.070. A district may include in its application a request to implement~~

~~competency based learning strategies that measure a student's mastery of the curriculum standards, regardless of the amount of instructional time completed.~~

(3)] A district may incorporate in its application any innovative strategies and models that have been shown to be effective in other districts or states or new innovative strategies or models created by the district or school. Innovative strategies may include:

(a) Moving to a competency based learning system, including development of alternate methods for delivering curriculum and for measuring mastery of standards and skills;

(b) Creating multiple pathways to graduation, including rigorous career and technical pathways, apprenticeships, early college high schools, early graduation options, and digital learning opportunities;

(c) Rethinking the times and places that learning occurs, including lengthening or flexing the school day and school year, moving learning beyond the traditional school building, and incorporating expanded learning opportunities;

(d) Implementing alternative forms of school governance that include the engagement of teachers, parents, and community members that do not meet the requirements of KRS 160.345;

(e) Designing learning environments that include the student in the design of learning pathways; and

(f) Creating additional job classifications for certified and classified staff beyond the traditional roles of teacher and instructional assistants and compensating staff on schedules other than single salary schedules.

Section 3. Application Process. (1) A district may submit an original or renewal application to the department at any time within the calendar year. All implementations of approved applications shall begin at the start of a school term and[provided the implementation date is] at least 180 days from the date of submission of the application.

(2) Pursuant to KRS 160.107, a district shall identify and include in its application those schools that have voluntarily chosen to be schools of innovation, any persistently low-achieving schools that the district chooses to make[is requiring to be] schools of innovation, and any district operated schools the district plans to create in its application.

(3) The department shall provide technical assistance to districts prior to application submission.

(4) The application shall include the following components:

(a) An individual school level plan for each school included in the district's innovation plan and for any district-operated school the district plans to create under the application;

(b) A description of how the district's innovation plan shall provide greater improvement in student outcomes, particularly among low-achieving students, than the outcomes the district would expect using its existing instructional programs. The plan shall specifically address how it more effectively improves the multiple measures required under the accountability system, including targets for student achievement, student growth, achievement gap reduction, graduation rate, and college and career readiness;

(c) A description of the district's plan to ensure that capacity exists in both human and fiscal resources to implement the changes needed in the district to ensure a successful implementation of the district's innovation plan;

(d) A description of the district's attendance policy for non-traditional settings and the district's plan to ensure that all students meet attendance requirements;

(e) A plan for developing alternate assessment options and measuring student performance outcomes in non-traditional settings including extended learning opportunities, apprenticeships, private instruction, work-study, study in a foreign country, awarding of competency based learning credit, community service, independent study, and on-line learning opportunities;

(f) A description and rationale for the innovation strategies and models chosen to be implemented;

(g) A list of the statutes, administrative regulations, and local

board policies from which the local district is seeking a waiver or exemption in order to implement innovative practices and an explanation of how the requirements of those authorities are a barrier to that implementation;

(h) Documentation of broad support for innovations including educators, parents, local institutions of higher education, and business and community partners. This documentation shall[may] include:

1. Minutes of local board of education meetings where the District of Innovation application was discussed;
2. Transcripts or minutes from stakeholder meetings designed specifically to develop or support the District of Innovation application;
3. Minutes of school-based decision making (SBDM) councils that include information showing an affirmative vote of at least seventy (70) percent of the eligible employees to participate in the application as well as discussion of the application itself;[and]
4. Letters of support and commitment to adhere to the innovation plan from a variety of local stakeholder groups including parent, community, and business groups; and

**5. If the application contains requests for waiver of any or all of KRS 160.345, evidence of the two (2) votes required in KRS 160.107(4)(b) for each school requesting such a waiver;**

- (i) A detailed budget indicating how the local board of education shall support implementation of the innovation plan over the course of the initial five (5) year innovation period;
- (j) Signatures of the superintendent and board chair along with official board minutes documenting a vote to approve submission of the application;
- (k) Signatures of the chair of the SBDM council for each school participating in the application;[and]
- (l) A description of how the district shall support job-embedded professional learning; and

**(m) For each school in the plan that is requesting a waiver of the school council structure outlined in KRS 160.345, a description of the governance model to be used in the school. The new governance model shall ensure that teachers, parents, and staff continue to share leadership responsibilities as outlined in KRS 160.107(4)(d).**

(5) A committee designated by the Commissioner shall review and recommend approval or denial of a completed application to the Kentucky Board of Education within sixty (60) days from receipt of the completed application. An incomplete or denied application shall be returned to the district and, if re-submitted, the committee shall review and recommend approval or denial to the Kentucky Board of Education within sixty (60) days of receipt of the re-submitted application.

(6) The Kentucky Board of Education shall make the final decision on approval or denial of the application at its first regularly scheduled meeting following the sixty (60) day review period. A successful application shall be given an initial approval for five (5) years. A district that is approved and whose application is still active after five (5) years may submit a renewal application using the application process outlined in this regulation. Each renewal of a district of innovation shall not exceed five (5) years.

(7) A district approved as a District of Innovation may amend its plan as needed at any time after the first full year of implementation using a process established by the department. **The amendment request shall contain the justification for the request and include all appropriate evidence that any amendment affecting an individual school of innovation was voted on in a manner similar to that in subsection (4)(h) of this section[of Education].** The amended plan shall be referred to the committee described in this section.

Section 4. Monitoring of Plan Implementation. (1) District and school innovation plans shall be incorporated within the overall district comprehensive plan or shall replace the district comprehensive plan.

(2) At the completion of the second year after plan approval and each year thereafter for the term of the approval status, a district approved as a District of Innovation shall annually provide data to the commissioner that shall include the following:

- (a) Number of students served by the innovation plan, total

number and by socio-economic status, race/ethnicity, gender,[and] disability, and grade level;

(b) Number of students served by the innovation plan not on track to graduate from high school, total number and by socio-economic status, race/ethnicity, gender,[and] disability, and grade level;

(c) Documentation of student progress toward graduation and college and career readiness;

(d) Total number of certified teachers participating in the innovation plan and their roles and responsibilities;

(e) Documentation of certified and classified staff operating in a non-traditional school environment;

(f) Documentation of any extended learning opportunities in which students in the innovation school participate for the purposes of earning or recovering credit, including qualifications of instructors, time spent, and student outcomes; and

(g) Other measurable outcomes specific to the district's innovation plan as described in the initial application.

(3) At the end of the second year after plan approval and each year thereafter for the term of the approval status, a district approved as a District of Innovation shall receive an annual site visit from a review team selected and trained by the department[of Education]. The purpose of the visit shall be to monitor progress and interview staff and students to collect qualitative data on the effect of the innovation plan and for future research needs.

(a) The department[of Education] shall develop a rubric to be used by the site visit team to monitor the implementation of the innovation plan. The rubric and interview questions shall be provided to all innovation districts and posted on the department's[Department of Education] Web site; and

(b) The department[of Education] shall be responsible for providing training on the use of the rubric to site team members.

Section 5. Probation, Revocation, and Appeal Procedures. (1) After its annual review of a district's implementation report and the report of the site visit team, the Kentucky Board of Education may, on the anniversary of the application approval, determine that a district should be placed on probation and shall provide the district with a corrective action plan.

(2) Upon the subsequent year's review of the reports, if the Kentucky Board of Education does not believe the district has met the expectations of the corrective action plan, it may revoke a district's approval as a District of Innovation.

(3) Upon notification of probation or revocation of District of Innovation status, the Kentucky Board of Education shall give the district thirty (30) days to appeal the decision in writing and shall rule on the appeal at its next regularly scheduled meeting following the submission of the appeal.

(4) Any district that has had its status as a District of Innovation revoked must wait one (1) calendar year before re-applying to be a District of Innovation.

Section 6.[(4)] Incorporation by Reference. (1) The following material is incorporated by reference:

- (a) "Districts of Innovation Application", November 2012; and
- (b) "Districts of Innovation Application Scoring Rubric", November 2012.

(2) This material may be inspected, copied, or obtained, subject to applicable copyright law, at the Department of Education, Division of Innovation and Partner Engagement, 1st floor, Capital Plaza Tower, 500 Mero Street, Frankfort, Kentucky, Monday through Friday, 8 a.m. to 4:30 p.m.

This is to certify that the chief state school officer has reviewed and recommended this administrative regulation prior to its adoption by the Kentucky Board of Education, as required by KRS 156.070(4).

TERRY HOLLIDAY, Ph.D., Commissioner of Education  
DAVID KAREM, Chairperson

APPROVED BY AGENCY: February 14, 2013

FILED WITH LRC: February 14, 2013 at 3 p.m.

CONTACT PERSON: Kevin C. Brown, General Counsel, Kentucky Department of Education, First Floor, Capital Plaza Tower,

500 Mero Street, Frankfort, Kentucky 40601, phone 502-564-4474, fax 502-564-9321.

## REGULATORY IMPACT ANALYSIS AND TIERING STATEMENT

Agency Contact Person: Kevin C. Brown

(1) Provide a brief summary of:

(a) What this administrative regulation does: This administrative regulation establishes the guidelines for districts applying for District of Innovation status.

(b) The necessity of this administrative regulation: This administrative regulation was necessary to implement provisions of KRS 156.108 to prescribe the conditions and procedures to be used by a local board of education to be approved as a District of Innovation.

(c) How this administrative regulation conforms to the content of the authorizing statute: This administrative regulation provides specific guidelines for the conditions, application process, monitoring, evaluating, and consequences for districts applying for district of innovation status.

(d) How this administrative regulation currently assists or will assist in the effective administration of the statutes: This administrative regulation provides districts the necessary guidance for submitting an application for District of Innovation status and further provides guidance on how approved applications will be monitored and what consequences occur when an approved district fails to adequately implement its plan.

(2) If this is an amendment to an existing administrative regulation, provide a brief summary of:

(a) How the amendment will change this existing administrative regulation: Not an amendment.

(b) The necessity of the amendment to this administrative regulation: Not an amendment.

(c) How the amendment conforms to the content of the authorizing statute: Not an amendment.

(d) How the amendment will assist in the effective administration of the statutes: Not an amendment.

(3) List the type and number of individuals, businesses, organizations, or state and local governments affected by this administrative regulation: All public school districts in Kentucky are eligible to apply for District of Innovation status.

(4) Provide an analysis of how the entities identified in question (3) will be impacted by either the implementation of this administrative regulation, if new, or by the change, if it is an amendment, including: The administrative regulation will impact districts applying for District of Innovation status by providing necessary guidance for applying and will further affect districts approved as Districts of Innovation by providing guidance on the monitoring and evaluation of approved district applications.

(a) List the actions that each of the regulated entities identified in question (3) will have to take to comply with this administrative regulation or amendment: School districts approved as Districts of Innovation must follow the guidance for monitoring and evaluation of approved applications as well as honoring any consequences that must be completed for failure to implement their plan.

(b) In complying with this administrative regulation or amendment, how much will it cost each of the entities identified in question (3): There will be no cost to the school districts or the agency other than minimal administrative costs.

(c) As a result of compliance, what benefits will accrue to the entities identified in question (3): The approved Districts of Innovation will be provided flexibility from the requirements of selected administrative regulations, Kentucky Revised Statutes, and local board of education policies for school administrators, teachers, and staff to meet the diverse needs of students.

(5) Provide an estimate of how much it will cost the administrative body to implement this administrative regulation:

(a) Initially: Minimal administrative cost to promote and manage the application process. Current staff will be used to manage the process.

(b) On a continuing basis: The proposed regulation results in additional costs to the agency to conduct monitoring visits. The cost is estimated at \$5,000 per District of Innovation.

(6) What is the source of the funding to be used for the imple-

mentation and enforcement of this administrative regulation: The agency's general funds.

(7) Provide an assessment of whether an increase in fees or funding will be necessary to implement this administrative regulation, if new, or by the change if it is an amendment: No increase will be necessary.

(8) State whether or not this administrative regulation establishes any fees or directly or indirectly increases any fees: This administrative regulation does not establish fees or directly or indirectly increase any fees.

(9) TIERING: Is tiering applied? Tiering was not appropriate in this administrative regulation because the administrative regulation applies equally to all school districts.

## FISCAL NOTE ON STATE OR LOCAL GOVERNMENT

(1) What units, parts, or divisions of state or local government (including cities, counties, fire departments, or school districts) will be impacted by this administrative regulation? The agency and local school districts.

(2) Identify each state or federal statute or federal regulation that requires or authorizes the action taken by the administrative regulation. KRS 156.108.

(3) Estimate the effect of this administrative regulation on the expenditures and revenues of a state or local government agency (including cities, counties, fire departments, or school districts) for the first full year the administrative regulation is to be in effect. Minimal effect. The management of the process will be handled by existing staff at the agency. Agency funds will be used for this process.

(a) How much revenue will this administrative regulation generate for the state or local government (including cities, counties, fire departments, or school districts) for the first year? None.

(b) How much revenue will this administrative regulation generate for the state or local government (including cities, counties, fire departments, or school districts) for subsequent years? None.

(c) How much will it cost to administer this program for the first year? \$5,000 per approved district.

(d) How much will it cost to administer this program for subsequent years? Monitoring program will cost approximately \$5,000 per approved district. We anticipate 3-5 new districts each year.

Note: If specific dollar estimates cannot be determined, provide a brief narrative to explain the fiscal impact of the administrative regulation.

Revenues (+/-):

Expenditures (+/-): This administrative regulation doesn't have an expenditure impact on local school districts. The expenditure impact on the agency is the cost of monitoring the implementation of District of Innovation plans and this impact should be addressed by the re-allocation of existing funds to cover these costs.

Other Explanation:

## EDUCATION AND WORKFORCE DEVELOPMENT CABINET

Kentucky Board of Education  
Department of Education  
(Amended After Comments)

### 702 KAR 3:130. Internal accounting.

RELATES TO: KRS Chapter 45A, 61.410, 66.480, 156.029, 156.076, 156.160, 156.200, 158.290, Chapter 160, 161.540, 161.560, 342.640, 424.260

STATUTORY AUTHORITY: KRS 156.070, 156.160

NECESSITY, FUNCTION, AND CONFORMITY: KRS 156.070(1) gives the Kentucky Board of Education the management and control of the common schools. KRS 156.200 requires the Kentucky Board of Education to regulate accounting procedures and reports of local school districts. This administrative regulation establishes uniform procedures for the accounting of school activity funds.

Section 1. Definition. "Activity funds" means ~~[- (1) Means]~~ all school funds including funds derived from fund raising activities

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sponsored under the auspices of the school[;] and ~~does~~ [(2)-Does] not mean funds raised or received by organizations which do not come under the direct supervision of school authorities.

Section 2. District Responsibilities. A district board of education shall ~~have~~ [;]

(1) ~~Have~~ the responsibility for administration and control of all activity funds [;] and ~~comply~~ [(2)-Comply] with "Accounting Procedures for Kentucky School Activity Funds".

Section 3. Audits. (1) Activity funds internal accounts shall be audited annually by a certified public accountant.

(2) Audit reports shall be reviewed and accepted by the local board of education, and appropriate action taken.

(3) Recommendations and exceptions listed in the audit shall be reviewed by staff of the Department of Education, and a report shall be made to the local board of education [~~district Board of Education~~].

(4) A copy of the school audit report shall be on file in both the office of the principal and the office of the superintendent of the local school district where it shall be open for public inspection.

Section 4. Incorporation by Reference. (1) "Accounting Procedures for Kentucky School Activity Funds", February 2013 [~~November 2012~~] [August 2007], is incorporated by reference.

(2) This material[document] may be inspected, copied, or obtained, subject to applicable copyright law, at the Department of Education, Division [Office] of District Support [Services], 15th Floor, Capital Plaza Tower, 500 Mero Street, Frankfort, Kentucky, Monday through Friday, 8 a.m. to 4:30 p.m.

This is to certify that the chief state school officer has reviewed and recommended this administrative regulation prior to its adoption by the Kentucky Board of Education, as required by KRS 156.070(4).

TERRY HOLLIDAY, Ph.D. Commissioner of Education  
DAVID KAREM, Chairperson

APPROVED BY AGENCY: February 14, 2013

FILED WITH LRC: February 14, 2013 at 3 p.m.

CONTACT PERSON: Kevin C. Brown, General Counsel, Kentucky Department of Education, First Floor, Capital Plaza Tower, 500 Mero Street, Frankfort, Kentucky 40601, phone (502) 564-4474, fax (502) 564-9321.

### REGULATORY IMPACT ANALYSIS AND TIERING STATEMENT

Contact Person: Kevin C. Brown

(1) Provide a brief summary of:

(a) What this administrative regulation does: This administrative regulation establishes uniform procedures for the accounting of school activity funds.

(b) The necessity of this administrative regulation: This administrative regulation was necessary to continue the Kentucky Board of Education's authority over accounting procedures and reports of local school districts.

(c) How this administrative regulation conforms to the content of the authorizing statute: This administrative regulation provides a specific definition for "Activity Funds" and incorporates by reference the "Accounting Procedures for Kentucky School Activity Funds" as required by KRS 156.200.

(d) How this administrative regulation currently assists or will assist in the effective administration of the statutes: This regulation provides the specifics for the accounting of activity funds and establishes uniform procedures to account for those funds.

(2) If this is an amendment to an existing administrative regulation, provide a brief summary of:

(a) How the amendment will change this existing administrative regulation: This amendment incorporates updates to the existing "Accounting Procedures for Kentucky School Activity Funds" as incorporated by reference to assist in compliance with KRS 156.200.

(b) The necessity of the amendment to this administrative

regulation: This amendment is necessary to update the requirements of activity fund accounting within schools to ensure compliance with changes in accounting and auditing guidance as well as updates to other statutes impacting school activity funds.

(c) How the amendment conforms to the content of the authorizing statute: This amendment conforms to the authorizing statute by specifying the accounting requirements of the school activity funds.

(d) How the amendment will assist in the effective administration of the statutes: This amendment will provide specific direction to schools and districts for the implementation of the requirements of the uniform procedures and reports of school activity funds.

(3) List the type and number of individuals, businesses, organizations, or state and local governments affected by this administrative regulation: Superintendents, principals, teachers, finance officers, bookkeepers, and students of local school districts in Kentucky, and supporting staff in the agency. This also impacts outside certified public accountants performing the audits, and fundraising organizations that are under the auspices of the school.

(4) Provide an analysis of how the entities identified in question (3) will be impacted by either the implementation of this administrative regulation, if new, or by the change, if it is an amendment, including: The amendment will have minimal impact on most school districts as the updated requirements in this amendment reflect the current practices and the current technology in place in most school districts and will ensure consistent and updated practices and procedures in all school districts across the state.

(a) List the actions that each of the regulated entities identified in question (3) will have to take to comply with this administrative regulation or amendment: Most school districts will not have to take any actions or will take minimal actions to train school staff on the changes to the administrative regulation which may already be in place in their districts.

(b) In complying with this administrative regulation or amendment, how much will it cost each of the entities identified in question (3): Most school districts will not have any or will have minimal additional administrative expenses as a result of the amendment because most school districts already have these practices and technology in place in their districts.

(c) As a result of compliance, what benefits will accrue to the entities identified in question (3): School revenue generated from fundraising activities will be properly recorded and spent in accordance with the established statute and administrative regulation; there will be tighter controls of activity funds to aid in the prevention of loss of those funds; and there will be greater accountability of external support/booster organizations to local school districts.

(5) Provide an estimate of how much it will cost the administrative body to implement this administrative regulation:

(a) Initially: The amendment may result in minimal additional administrative costs.

(b) On a continuing basis: The amendment does not result in additional costs.

(6) What is the source of the funding to be used for the implementation and enforcement of this administrative regulation: Existing state and local funds.

(7) Provide an assessment of whether an increase in fees or funding will be necessary to implement this administrative regulation, if new, or by the change if it is an amendment: There will not be an increase in fees or funding because of this amendment.

(8) State whether or not this administrative regulation establishes any fees or directly or indirectly increases any fees: This administrative regulation does not establish fees or directly or indirectly increase any fees.

(9) TIERING: Is tiering applied? Tiering was not appropriate in this administrative regulation because the administrative regulation applies equally to all public K-12 schools.

### FISCAL NOTE ON STATE OR LOCAL GOVERNMENT

(1) What units, parts, or divisions of state or local government (including cities, counties, fire departments, or school districts) will be impacted by this administrative regulation? School districts

(2) Identify each state or federal statute or federal regulation that requires or authorizes the action taken by the administrative

regulation. KRS 156.070, 156.160, and 156.200

(3) Estimate the effect of this administrative regulation on the expenditures and revenues of a state or local government agency (including cities, counties, fire departments, or school districts) for the first full year the administrative regulation is to be in effect. Minimal additional administrative expense to school districts

(a) How much revenue will this administrative regulation generate for the state or local government (including cities, counties, fire departments, or school districts) for the first year? None

(b) How much revenue will this administrative regulation generate for the state or local government (including cities, counties, fire departments, or school districts) for subsequent years? None

(c) How much will it cost to administer this program for the first year? The amendment may require minimal additional administrative costs for the first year.

(d) How much will it cost to administer this program for subsequent years? The amendment will require no additional cost.

Note: If specific dollar estimates cannot be determined, provide a brief narrative to explain the fiscal impact of the administrative regulation.

Revenues (+/-):

Expenditures (+/-):

Other Explanation:

**EDUCATION AND WORKFORCE DEVELOPMENT CABINET**  
**Kentucky Board of Education**  
**Department of Education**  
**(Amended After Comments)**

**704 KAR 3:095. The Use of Response-to-Intervention in Kindergarten through Grade 3.**

RELATES TO: KRS 157.200

STATUTORY AUTHORITY: KRS 156.160(1)(g), 158.305  
 NECESSITY, FUNCTION, AND CONFORMITY: KRS 156.160(1)(g) gives the Kentucky Board of Education the authority to promulgate administrative regulations and KRS 158.305 requires the Kentucky Board of Education to promulgate administrative regulations for the district-wide use of a response to intervention system for students in Kindergarten through Grade 3. This administrative regulation establishes the requirements for a district-wide response to intervention system for students in Kindergarten through Grade 3.

Section 1. Definitions. (1) "Core instruction" means instruction, based on the state's academic standards as set forth in 704 KAR 3:303, that is provided to all students.

(2) "Differentiated instruction" means the tailoring of curriculum, teaching environments, and practices to create appropriately different learning experiences for students to meet each student's needs while recognizing each student's learning differences, varying interests, readiness levels, and level of responsiveness to the standard core curriculum.

(3) "Evidence-based" means classroom practices for which there is strong evidence of success.

(4) "Fidelity of implementation" means the accurate and consistent provision or delivery of instruction as it was designed.

(5) "Intensive intervention" means that, in addition to core instruction and targeted intervention instruction, a student is provided additional intervention services that are tailored to the student's individualized academic or behavioral needs.

(6) "Intervention" means an educational or behavioral instruction, practice, strategy, or curriculum that is provided to meet a student's academic and behavioral needs, in addition to core instruction.

(7) "Response-to-intervention" means a multi-level prevention system to maximize student achievement and social and behavioral competencies through an integration of assessment and intervention.

(8) "Targeted intervention" means the use of screening data to design instructional interventions provided, in addition to core instruction, when a student's universal screening and other data results indicate that the student has not mastered a benchmark

skill or grade level expectation in mathematics, reading, writing, or behavior.

(9) "Universal screening" means screening that uses specific criteria to evaluate the learning and achievement of all students in academics and related behaviors, that may include learning differences, class attendance, tardiness, and truancy, to determine which students need closer monitoring or an intervention.

Section 2. Local districts shall implement a comprehensive response-to-intervention system for Kindergarten through Grade 3 that includes:

(1) Multi-tiered systems of support, including differentiated core academic and behavioral instruction and targeted, intensive academic and behavioral intervention, delivered by individuals most qualified to provide the intervention services, that maximize student achievement and reduces behavioral problems;

(2) Universal screening and diagnostic assessments to determine individual student needs and baseline performance;

(3) Interventions that:

(a) Are evidence-based;

(b) Vary in intensity and duration based on student need;

(c) Meet the needs of the individual student;

(d) Are implemented with fidelity;

(e) Are delivered by individuals most qualified to provide the intervention services; and

(f) Are monitored through a comparison of baseline data, collected prior to intervention, and ongoing progress data.

(4) Support for early intervention to address academic and behavioral issues; and

(5) Data-based documentation of:

(a) Assessments or measures of behavior;

(b) Progress during instruction;

(c) Evaluation, at regular intervals, for continuous progress; and

(d) Individual student reports shared with the parents of each student in Kindergarten through Grade 3 that summarize the student's skills in mathematics, reading, writing, the students' behavior, and any intervention plans and services being delivered.

Section 3. The response-to-intervention system for Kindergarten through Grade 3 shall coordinate with district-wide interventions required by KRS 158.742[148.792], 158.6453(1)(b), 158.6459(1), (2), (3), 704 KAR 3:305, Section 1(1)(b), (d), 704 KAR 3:530, Section 2(1)(b), 704 KAR 3:285, Section 3(4), and 707 KAR 1:300, Section 1, 707 KAR 1:310, Section 1(3)(a), and 707 KAR 1:320.

Section 4. Local districts shall submit the data required by KRS 158.305(10) to the department through the Kindergarten to Grade 3 program review required in 703 KAR 5:230.

This is to certify that the chief state school officer has reviewed and recommended this administrative regulation prior to its adoption by the Kentucky Board of Education, as required by KRS 156.070(4).

TERRY HOLLIDAY, Ph.D., Commissioner of Education  
 DAVID KAREM, Chair

APPROVED BY AGENCY: February 14, 2013

FILED WITH LRC: February 14, 2013 at 3 p.m.

CONTACT PERSON: Kevin C. Brown, General Counsel, Kentucky Department of Education, First Floor, Capital Plaza Tower, 500 Mero Street, Frankfort, Kentucky 40601, phone 502-564-4474, fax 502-564-9321.

**REGULATORY IMPACT ANALYSIS AND TIERING STATEMENT**

Contact Person: Kevin C. Brown

(1) Provide a brief summary of:

(a) What this administrative regulation does: This administrative regulation establishes the requirements for a district-wide response-to-intervention system for students in kindergarten through grade three (3).

(b) The necessity of this administrative regulation: HB 69

(2012) requires the Kentucky Board of Education to promulgate administrative regulations for district-wide use of a response-to-intervention system for students in kindergarten through grade three (3). Response-to-intervention optimizes a systematic and ongoing assessment of academic and behavioral needs and uses the data in collaborative conversations with parents/guardians and educators to prepare students to be college and career ready.

(c) How this administrative regulation conforms to the content of the authorizing statute: HB 69 (2012) requires the Kentucky Board of Education to promulgate administrative regulations for district-wide reporting on the use of K-3 response-to-intervention implementation in reading by August 1, 2013, in mathematics by August 1, 2014, and behavior by August 1, 2015; and the regulation conforms to those requirements.

(d) How this administrative regulation currently assists or will assist in the effective administration of the statutes: The administrative regulation defines the required district-wide system of interventions. The administrative regulation also defines the components required in that system, such as multi-tiered systems of support.

(2) If this is an amendment to an existing administrative regulation, provide a brief summary of:

(a) How the amendment will change this existing administrative regulation: Not an amendment.

(b) The necessity of the amendment to this administrative regulation: Not an amendment.

(c) How the amendment conforms to the content of the authorizing statute: Not an amendment.

(d) How the amendment will assist in the effective administration of the statutes: Not an amendment.

(3) List the type and number of individuals, businesses, organizations, or state and local governments affected by this administrative regulation: All public school districts in Kentucky that have K-3 students.

(4) Provide an analysis of how the entities identified in question (3) will be impacted by either the implementation of this administrative regulation, if new, or by the change, if it is an amendment, including:

(a) List the actions that each of the regulated entities identified in question (3) will have to take to comply with this administrative regulation or amendment: Districts will need to establish a system of tiered interventions for students in kindergarten through grade three who do not meet academic (reading, writing, and mathematics) and behavioral benchmarks.

(b) In complying with this administrative regulation or amendment, how much will it cost each of the entities identified in question (3): Interventions can be developed and provided for students by established school personnel. A vendor product is not required or necessary to fulfill the requirements of the regulation. Schools may establish their own assessment system, but as schools are already required to have an elementary assessment, this regulation does not add any additional requirements. Depending upon the number of students identified for tiered services, schools may need additional staff if they cannot repurpose staff and would thereby incur additional cost.

(c) As a result of compliance, what benefits will accrue to the entities identified in question (3): As schools attend to the individual needs of each student, more students will attain and maintain grade level performance and will be more likely to meet proficiency and college and career readiness goals. Also, as intervention occurs early with the appropriate intensity and duration, the number of students who are referred for special education evaluation and services will be reduced.

(5) Provide an estimate of how much it will cost the administrative body to implement this administrative regulation:

(a) Initially: Schools and districts are not required to use a specific vendor product or assessment and may use interventions and assessments that they develop. Resources for interventions are readily available and many are free. If products and services are purchased from a vendor, this could increase expenses for districts and schools. It is difficult to quantify the exact cost because schools will choose resources that most effectively meet the needs of their students.

(b) On a continuing basis: Once intervention resources and

assessment resources are established, unless there is a consumable product such as a workbook or an ongoing maintenance fee for a product, there should not be a continuing cost.

(6) What is the source of the funding to be used for the implementation and enforcement of this administrative regulation: Schools may utilize Title I and general funds for intervention. If the school has a Read to Achieve Grant or Mathematics Achievement Fund grant, those funds are to be targeted to interventions. Also, 707 KAR 1:300 allows school districts to conduct coordinated early intervening services for students from kindergarten through 12th grade (with particular emphasis on students in kindergarten through grade three (3) who need additional academic and behavioral intervention) to be successful in the regular education environment prior to referral for special education. A school district shall not spend more than fifteen (15) percent of the money received under IDEA Part B to provide these coordinated early intervening services.

(7) Provide an assessment of whether an increase in fees or funding will be necessary to implement this administrative regulation, if any, or by the change if it is an amendment: No increase in fees.

(8) State whether or not this administrative regulation establishes any fees or directly or indirectly increases any fees: No.

(9) TIERING: Is tiering applied? Tiering was not appropriate in this administrative regulation because the administrative regulation applies equally to all schools and districts.

#### FISCAL NOTE ON STATE OR LOCAL GOVERNMENT

(1) What units, parts, or divisions of state or local government (including cities, counties, fire departments, or school districts) will be impacted by this administrative regulation? School districts.

(2) Identify each state or federal statute or federal regulation that requires or authorizes the action taken by the administrative regulation. HB 69 (2012).

(3) Estimate the effect of this administrative regulation on the expenditures and revenues of a state or local government agency (including cities, counties, fire departments, or school districts) for the first full year the administrative regulation is to be in effect. Initially, schools and districts are not required to use a specific vendor product or assessment and may use interventions and assessments that they develop. Resources for interventions are readily available and many are free. If products and services are purchased from a vendor, this could increase expenses for districts and schools. It is difficult to quantify the exact cost because schools will choose resources that most effectively meet the needs of their students.

(a) How much revenue will this administrative regulation generate for the state or local government (including cities, counties, fire departments, or school districts) for the first year? There will be no impact on revenues with this administrative regulation.

(b) How much revenue will this administrative regulation generate for the state or local government (including cities, counties, fire departments, or school districts) for subsequent years? There will be no impact on revenues with this administrative regulation.

(c) How much will it cost to administer this program for the first year?

(a) Initially, schools and districts are not required to use a specific vendor product or assessment and may use interventions and assessments that they develop. Resources for interventions are readily available and many are free. If products and services are purchased from a vendor, this could increase expenses for districts and schools. It is difficult to quantify the exact cost because schools will choose resources that most effectively meet the needs of their students.

(d) How much will it cost to administer this program for subsequent years? Once intervention resources and assessment resources are established, unless there is a consumable product such as a workbook or an ongoing maintenance fee for a product, there should not be a continuing cost.

Note: If specific dollar estimates cannot be determined, provide a brief narrative to explain the fiscal impact of the administrative regulation.

Revenues (+/-):

Expenditures (+/-):  
Other Explanation:

**CABINET FOR HEALTH AND FAMILY SERVICES**  
**Office of Health Policy**  
**(Amended after Comments)**

**900 KAR 5:020. State Health Plan for facilities and services.**

RELATES TO: KRS 216B.010-216B.130

STATUTORY AUTHORITY: KRS 194A.030, 194A.050(1), 216B.010, 216B.015(28) [216B.015(27)], 216B.040(2)(a)2a

NECESSITY, FUNCTION, AND CONFORMITY: KRS 216B.040(2)(a)2.a requires the cabinet to promulgate an administrative regulation, updated annually, to establish the State Health Plan. The State Health Plan is a critical element of the certificate of need process for which the cabinet is given responsibility in KRS Chapter 216B. This administrative regulation establishes the State Health Plan for facilities and services.

Section 1. The **2013-2015[2012][2014][Update to the 2010-2012]** State Health Plan shall be used to:

- (1) Review a certificate of need application pursuant to KRS 216B.040; and
- (2) Determine whether a substantial change to a health service has occurred pursuant to KRS 216B.015(29)[(28)](a) and 216B.061(1)(d).

Section 2. Incorporation by Reference. (1) The **"2013-2015 [2012][2014][Update to the 2010-2012]** State Health Plan", **February 2013[November 2012][May 2014]**, is incorporated by reference.

(2) This material may be inspected, copied, or obtained, subject to applicable copyright law, at the Office of Health Policy, 275 East Main Street, **4WE[fourth floor]**, Frankfort, Kentucky 40621, Monday through Friday, 8 a.m. to 4:30 p.m. 900 KAR 5:020.  
900 KAR 5:020

This is to certify that the Executive Director of the Office of Health Policy has reviewed and recommended this administrative regulation prior to its adoption, as required by KRS 156.070(4).

ERIC FRIEDLANDER, Acting Executive Director

AUDREY TAYSE HAYNES, Secretary

APPROVED BY AGENCY: February 15, 2013

FILED WITH LRC: February 15, 2013 at 10 a.m.

CONTACT PERSON: Jill Brown, Office of Legal Services, 275 East Main Street 5 W-B, Frankfort, Kentucky 40621, phone (502) 564-7905, fax (502) 564-7573.

**REGULATORY IMPACT ANALYSIS AND TIERING STATEMENT**

Contact Persons: Diona Mullins or Chandra Venettozzi

(1) Provide a brief summary of:

(a) What this administrative regulation does: This administrative regulation incorporates by reference 2013-2015 State Health Plan, revised February 2013. The 2013-2015 State Health Plan shall be used to determine whether applications for certificates of need are consistent with plans as required by KRS 216B.040(2)(a)2.a.

(b) The necessity of this administrative regulation: This administrative regulation is necessary to comply with the content of the authorizing statute, KRS 194A.030, 194A.050(1), 216B.010, 216B.015(28), 216B.040(2)(a)2a.

(c) How this administrative regulation conforms to the content of the authorizing statutes: This administrative regulation conforms to the content of 216B.010-216B.130 by incorporating by reference the 2013-2015 State Health Plan, revised February, 2013. The 2013-2015 State Health Plan shall be used to determine whether applications for certificates of need are consistent with plans as required by KRS 216B.040(2)(a)2.a. KRS 216B.015(28) states the State Health Plan be prepared triennially and updated annually.

This regulation incorporates by reference the 2013-2015 State Health Plan.

(d) How this administrative regulation currently assists or will assist in the effective administration of the statutes: This administrative regulation assists in the effective administration of KRS 216B.040(2)(a)2.a by incorporating by reference the 2013-2015 State Health Plan.

(2) If this is an amendment to an existing administrative regulation, provide a brief summary of:

(a) How the amendment will change this existing administrative regulation: This amendment incorporates by reference the 2013-2015 State Health Plan.

(b) The necessity of the amendment to this administrative regulation: This amendment is necessary as KRS 216B.015(28) states the State Health Plan be prepared triennially and updated annually. This regulation incorporates the 2013-2015 State Health Plan.

(c) How the amendment conforms to the content of the authorizing statutes: This amendment conforms to the content of the authorizing statutes by providing the 2013-2015 State Health Plan.

(d) How the amendment will assist in the effective administration of the statutes: This amendment will provide 2013-2015 State Health Plan.

(3) List the type and number of individuals, businesses, organizations, or state and local governments affected by this administrative regulation: This administrative regulation affects entities wishing to file an application for a Certificate of Need. Approximately 160 entities file an application for a Certificate of Need each year.

(4) Provide an analysis of how the entities identified in question (3) will be impacted by either the implementation of this administrative regulation, if new, or by the change, if it is an amendment, including:

(a) List the actions that each of the regulated entities identified in question (3) will have to take to comply with this administrative regulation or amendment: Entities wishing to submit an application for a Certificate of Need will be subject to the revised criteria set forth in the revised 2013-2015 State Health Plan.

(b) In complying with this administrative regulation or amendment, how much will it cost each of the entities identified in question (3): No cost will be incurred by regulated entities to comply with this regulation.

(c) As a result of compliance, what benefits will accrue to the entities identified in question (3): Entities will now have revised criteria set forth in the revised 2013-2015 State Health Plan so that they make more accurately complete their application for a Certificate of Need.

(5) Provide an estimate of how much it will cost the administrative body to implement this administrative regulation:

(a) Initially: No cost.

(b) On a continuing basis: No cost.

(6) What is the source of the funding to be used for the implementation and enforcement of this administrative regulation: The source of funding to be used for the implementation and enforcement of this administrative regulation will be from Office of Health Policy's existing budget. No additional funding will be required.

(7) Provide an assessment of whether an increase in fees or funding will be necessary to implement this administrative regulation, if new, or by the change if it is an amendment: No increase in fees or funding is necessary.

(8) State whether or not this administrative regulation established any fees or directly or indirectly increased any fees: This administrative regulation does not establish any fees and does not increase any fees either directly or indirectly.

(9) TIERING: Is tiering applied? Tiering was not appropriate in this administrative regulation because the administrative regulation applies equally to all those individuals or entities regulated by it.

**FISCAL NOTE ON STATE OR LOCAL GOVERNMENT**

1. What units, parts, or divisions of state or local government (including cities, counties, fire departments, or school districts) will be impacted by this administrative regulation? This administrative regulation affects the Office of Health Policy within the Cabinet for Health and Family Services.

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2. Identify each state or federal statute or federal regulation that requires or authorizes the action taken by the administrative regulation. KRS 194A.030, 194A.050(1), 216B.010, 216B.015(28), 216B.040(2)(a)2a.

3. Estimate the effect of this administrative regulation on the expenditures and revenues of a state or local government agency (including cities, counties, fire departments, or school districts) for the first full year the administrative regulation is to be in effect.

(a) How much revenue will this administrative regulation generate for the state or local government (including cities, counties, fire departments, or school districts) for the first year? This administrative regulation will not generate any revenue in the first year.

(b) How much revenue will this administrative regulation generate for the state or local government (including cities, counties, fire departments, or school districts) for subsequent years? This administrative regulation will not generate any revenue in the subsequent years.

(c) How much will it cost to administer this program for the first year? No additional costs will be incurred to implement this administrative regulation.

(d) How much will it cost to administer this program for subsequent years? No additional costs will be incurred to implement this administrative regulation on a continuing basis.

Note: If specific dollar estimates cannot be determined, provide a brief narrative to explain the fiscal impact of the administrative regulation.

Revenues (+/-):

Expenditures (+/-):

Other Explanation:

PROPOSED AMENDMENTS

GOVERNOR'S OFFICE  
Kentucky Department of Veterans Affairs  
Office of Kentucky Veterans Centers  
(Amendment)

17 KAR 3:010. Calculation of resident charges at state veterans' nursing homes.

RELATES TO: KRS 40.320, 40.325

STATUTORY AUTHORITY: KRS 40.325(2)

NECESSITY, FUNCTION, AND CONFORMITY: KRS 40.320 requires the Commonwealth ~~identifies the Commonwealth's duty~~ to provide for the well-being of elderly and disabled veterans within state veterans' nursing homes. KRS 40.325(2) authorizes the Department of Veterans' Affairs to promulgate any administrative regulations necessary to operate the homes in compliance with applicable state and federal statutes and regulations. This administrative regulation establishes the requirements for calculating resident charges for room and care services within the state veterans' nursing homes.

Section 1. Definitions. (1) "Ability to pay" means the total amount of available assets and available monthly income on the part of the resident and spouse.

(2) "Administrator" means the person in charge of a state veterans' nursing home, or that person's specific designee.

(3) "Assets" means the market value of items owned by the resident and spouse as applicable including:

- (a) Stocks, bonds, and notes;
- (b) Individual retirement accounts;
- (c) Bank deposits;
- (d) Savings accounts;
- (e) Cash;
- (f) Real estate;
- (g) Cash value of life insurance policies; or
- (h) Face value of prepaid burial plans.

(4) "Available assets" means the total assets of the resident and spouse less the applicable exclusions established~~specified~~ in Section 2(5) of this administrative regulation.

(5) "Available monthly income" means the gross monthly income of the resident and spouse less the applicable exclusions established~~specified~~ in Section 2(4) of this administrative regulation.

(6) "Community spouse" means the spouse of a resident who is not herself or himself a resident of a state veterans' nursing home.

(7) ~~"Department" means the Kentucky Department of Veterans Affairs.~~

~~(8)~~ "Dependent" means an individual less than eighteen (18) years of age who is in the resident's care.

~~(8)~~~~(9)~~ "Exclusions" means an amount deducted from a resident and spouse's gross monthly income and total assets to determine the ability to pay for services rendered by a nursing home.

~~(9)~~~~(10)~~ "Gross monthly income" means the amount of income received by the resident and spouse on a monthly basis plus those amounts originally withheld from wages and earnings.

~~(10)~~~~(11)~~ "Income" means funds received by the resident and spouse and shall include the following:

- (a) VA, U.S. Civil Service, U.S. Railroad, Military, Social Security, and any other form of service-related compensation or~~and~~ pension;
- (b) Wages from all employers;
- (c) Interest and dividends;
- (d) Workers'~~Workers~~ compensation; and
- (e) Rental or other business income.

~~(11)~~~~(12)~~ "Nursing home" means a state veterans' nursing home operated by the Kentucky Department of Veterans' Affairs.

~~(12)~~~~(13)~~ "Resident" means a veteran admitted to a state veterans' nursing home.

~~(13)~~~~(14)~~ "Spouse" means the wife or husband of a resident who is not divorced or legally separated from the veteran.

~~(14)~~~~(15)~~ "Withholdings" means those dollar amounts originally deducted from monthly income, such as:

- (a) Deductions for income taxes;
- (b) Deductions for health and life insurance premiums; and
- (c) Deductions for retirement plans.

Section 2. Determination of the Ability to Pay for Services Rendered at State Veterans' Nursing Homes. (1)~~(a)~~ Except as provided in paragraph (b) of this subsection, the nursing home shall compute the ability to pay for each resident who is admitted to the facility for care in accordance with this administrative regulation.

(b) If the provisions of 17 KAR 3:040 are applicable to a resident, the nursing home shall compute the ability to pay for that resident in accordance with 17 KAR 3:040.

(2) The amount a resident is required to pay for services shall be the lesser of:

(a) The maximum charge established~~specified~~ in 17 KAR 3:020; or

(b) The amount the resident is deemed able to pay in accordance with this administrative regulation.

(3) The nursing home shall determine an ability to pay amount for each resident based on the following factors:

- (a) Available assets; and
- (b) Available monthly income.

(4) The following shall be authorized exclusions from gross monthly income:

- (a) Medicare B insurance premium (resident only);
- (b) Health insurance premium (resident only), not to exceed \$150 per month;
- (c) A resident's personal needs allowance of \$150 per month;
- (d) A maintenance allowance for a community spouse of \$1,500 per month;
- (e) A maintenance allowance of \$400 per month for each dependent;
- (f) Court-ordered support payments to an ex-spouse, not to exceed \$400 per month; or

(g) Court ordered support payments for a child less than eighteen (18) years of age, not to exceed \$400 per child per month.

(5) The following shall be authorized exclusions from assets:

- (a) Primary residence (including any contiguous land);
- (b) A resident burial exclusion consisting of cash, life insurance policy, or prepaid burial plan with a combined value of \$10,000 or less;

(c) A spousal exclusion consisting of an allocation of assets totaling \$100,000 (or a lesser amount if sufficient assets are not available) on the date the resident is admitted;

(d) All household equipment and personal effects owned by the resident and spouse;

(e) One (1) automobile; and

(f) Any outstanding debts on the day of admission to the nursing home.

(6) If it is determined that a resident disposed of a nonexcluded asset by gift, or for an amount less than fair market value, during the two (2) year period preceding the date of admission, the monthly charge for room and care shall be computed as if the resident retained ownership of the asset as of the date of admission.

(7) The monthly spousal allowance and dependent's allowance shall be utilized by the resident to help meet the financial needs of his or her spouse or dependent. If the facility becomes aware that these allowances are not being utilized for their intended purpose, the resident's monthly charge for room and care shall be recalculated as if the resident were unmarried and without dependents.

(8) If a married couple is admitted to a nursing home, the monthly charge shall be computed as if each resident were unmarried and without dependents.

(a) All assets and debts of the residents shall be allocated at a rate of fifty (50) percent to each individual.

(b) All income earned by the couple shall be considered to be earned at a rate of fifty (50) percent to each.

(c) Only one (1) primary residence and one (1) automobile

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shall be excluded for purposes of computing available assets for the couple.

### Section 3. Calculation of the Amount Resident is Able to Pay.

(1) The nursing home shall calculate the ability to pay amount utilizing the "[ ]Ability to Pay Worksheet, OKVC Form #2[ ]".

(a) The Ability to Pay Worksheet, OKVC Form #2, [form] shall be explained to the resident or person responsible for the resident and signed by all parties.

(b) A copy of the Ability to Pay Worksheet, OKVC Form #2, [this form] shall be provided to the resident or person responsible for the resident.

(2) The amount of available assets shall be determined as follows:

(a) Calculate the total amount of assets owned by the resident and spouse;

(b) Apply the exclusions established [identified] in Section 2(5) of this administrative regulation; and

(c) The remaining assets shall equal the available assets.

(3) The amount of available monthly income shall be determined as follows:

(a) Determine the amount of total monthly income for the resident and spouse;

(b) Identify all withholdings and add that total to total monthly income to determine gross monthly income;

(c) Apply the exclusions established [identified] in Section 2(4) of this administrative regulation to the gross monthly income total; and

(d) The remaining income shall equal the available monthly income.

(4) The resident's monthly charge for room and care shall be computed as follows:

(a) Add the available assets to the available monthly income to determine the ability to pay amount[ ];

(b) If the ability to pay amount is between zero dollars [\$0] and the facility's maximum charge, the resident's monthly charge shall equal the ability to pay amount; and

(c) If the ability to pay amount is equal to or greater than the facility's maximum charge, the resident's monthly charge shall equal the facility's maximum charge.

(5) After the resident's ability to pay is determined, a "[ ]Patient or Responsible Party Financial Agreement, OKVC Form #3, [form]" shall be completed.

(a) The Patient or Responsible Party Financial Agreement, OKVC Form #3, [form] shall be explained to the resident and signed by all parties.

(b) If the resident or person responsible for the resident refuses to sign, this refusal shall be noted on the Patient or Responsible Party Financial Agreement, OKVC Form #3, [form] including the date the form was discussed.

(c) Refusal to sign the Patient or Responsible Party Financial Agreement, OKVC Form #3, [form] shall result in the resident paying the maximum charge for room and care.

Section 4. Revisions to Ability to Pay Amounts. (1) Nursing home staff shall update a resident's ability to pay amount to incorporate changes that take place subsequent to the initial determination. These changes [may] include, for example:

(a) Income revisions;

(b) Asset revisions including exhaustion of available assets;

(c) Changes in allowed exclusions; and/or

(d) Identification of previously undisclosed income or assets.

(2) Upon a change in the ability to pay information, a revised "[ ]Ability to Pay Worksheet, OKVC Form #2, [ ]" shall be prepared along with a revised "[ ]Patient or Responsible Party Financial Agreement, OKVC Form #3, [form]". The revised forms shall be presented to the resident in the same manner as the original forms.

Section 5. Failure to Provide Financial Information or to Assign Benefits. (1) Failure of the resident to disclose financial information required to compute his or her ability to pay shall result in the resident paying the maximum charge for room and care.

(2) If the resident or person responsible for the resident fails to sign the assignment provision contained in the "[ ]Patient or Re-

sponsible Party Financial Agreement, OKVC Form #3, [form], the maximum charge for room and care shall be assessed.

Section 6. Payment Hardship and Appeal Procedures. (1) Payment hardships.

(a) If the resident or person responsible for the resident believes that the ability to pay amount will result in a financial hardship, the resident or responsible person may request to make installment payments.

(b) This request shall be made in writing to the nursing home's administrator and shall include documentation to support the claimed hardship.

(c) The administrator shall review the financial hardship request and render a payment plan decision within fifteen (15) days from the receipt of the hardship request.

(2) Appeals.

(a) If the resident or person responsible for the resident is aggrieved by the facility charges or a payment plan determined in accordance with this administrative regulation, the resident or person responsible for the resident may appeal the determination to the Executive Director, Office of Kentucky Veterans' Centers, 1111 Louisville Road, Frankfort, Kentucky 40601. An appeal shall be submitted [40624-] within thirty (30) days of the ability to pay or payment plan being calculated.

(b) The executive director shall review the appeal and issue a determination within fifteen (15) days of receipt.

(c) If the resident or person responsible for the resident is dissatisfied with the informal resolution, the resident or person responsible for the resident may file an appeal. An appeal shall be submitted within thirty (30) days of the executive director's response to the Commissioner, Kentucky Department of Veterans Affairs, 1111 Louisville Road, Frankfort, Kentucky 40601 [40624]. If the commissioner is unable to resolve the appeal request informally, he shall arrange for an administrative hearing in accordance with KRS Chapter 13B.

(d) The appeal request shall fully explain the resident's or responsible person's position and include all necessary supporting documentation.

Section 7. Incorporation by Reference. (1) The following material is incorporated by reference:

(a) [OKVC Form #2-] "Ability to Pay Worksheet", OKVC Form #2, [October 10, 2006]; and

(b) [OKVC Form #3-] "Patient or Responsible Party Financial Agreement", OKVC Form #3, [October 12, 2006].

(2) This material may be inspected, copied, or obtained, subject to applicable copyright law, at the Department of Veterans Affairs, 1111B Louisville Road, Frankfort, Kentucky 40601, Monday through Friday, 8 a.m. to 4:30 p.m.

KENNETH R. LUCAS, Commissioner

APPROVED BY AGENCY: February 6, 2013

FILED WITH LRC: February 6, 2013 at 4 p.m.

PUBLIC HEARING AND PUBLIC COMMENT PERIOD: A public hearing on this administrative regulation shall be held on March 21, 2013, at 11:30 a.m., at 1111B Louisville Road, Frankfort, Kentucky 40601. Individuals interested in being heard at this hearing shall notify this agency in writing by five workdays prior to the hearing, of their intent to attend. If no notification of intent to attend the hearing was received by that date, the hearing may be cancelled. This hearing will not be made unless a written request for a transcript is made. If you do not wish to be heard at the public hearing, you may submit written comments on the proposed administrative regulation. Written comments shall be accepted until April 1, 2013. Send written notification of intent to be heard at the public hearing or written comments on the proposed administrative regulation to the contact person.

CONTACT PERSON: Gilda Hill, Executive Director, 1111B Louisville Road, Frankfort, Kentucky 40601, phone (502)564-9203, fax (502)564-9240.

REGULATORY IMPACT ANALYSIS AND TIERING STATEMENT

Contact Person: Gilda Hill

(1) Provide a brief summary of:

(a) What this administrative regulation does: This regulation explains how resident charges at the state veterans' nursing homes are calculated for any resident admitted prior to the effective date of 17 KAR 3:040.

(b) The necessity of this administrative regulation: 17 KAR 3:040 will determine resident charges based upon rules of Medicaid and Medicare. However, until the resident population admitted under 17 KAR 3:010 is exhausted, those residents who do not qualify under 17 KAR 3:040 shall still be paying monthly charges as established in 17 KAR 3:010.

(c) How this administrative regulation conforms to the content of the authorizing statutes: KRS 40.325(2) authorizes the Department of Veterans' Affairs to promulgate any administrative regulations necessary to operate the homes in compliance with applicable state and federal statutes and regulations. This administrative regulation establishes the requirements for calculating resident charges for room and care services within the state veterans' nursing homes.

(d) How this administrative regulation currently assists or will assist in the effective administration of the statutes: It will provide a regulatory basis for calculating resident charges for state veterans' nursing homes.

(2) If this is an amendment to an existing administrative regulation, provide a brief summary of:

(a) How the amendment will change this existing administrative regulation: This amendment states that this regulation shall not apply to any resident admitted after the effective date of 17 KAR 3:040.

(b) The necessity of the amendment to this administrative regulation: The amendment is necessary to prevent offering two ways of calculating resident charges, one by this regulation and one by 17 KAR 3:040.

(c) How the amendment conforms to the content of the authorizing statutes: This amendment is necessary to operate state veterans nursing homes as stated in KRS 40.325(2).

(d) How the amendment will assist in the effective administration of the statutes: It will provide clear guidance to anyone admitted to any state veterans' nursing home prior to the effective date of 17 KAR 3:040.

(3) List the type and number of individuals, businesses, organizations, or state and local governments affected by this administrative regulation: state veterans' nursing homes with a veteran population of approximately 550. Approximately half of this number will continue to have their resident charges calculated under this regulation as amended.

(4) Provide an analysis of how the entities identified in question (3) will be impacted by either the implementation of this administrative regulation, if new, or by the change, if it is an amendment, including:

(a) List the actions that each of the regulated entities identified in question (3) will have to take to comply with this administrative regulation or amendment: No resident admitted prior to the effective date of 17 KAR 3:040 will be affected by this amendment unless they qualify under 17 KAR 3:040.

(b) In complying with this administrative regulation or amendment, how much will it cost each of the entities identified in question (3): Residents will pay according to the rules existing under 17 KAR 3:010, and no additional cost will be levied. Residents who qualify under 17 KAR 3:040 will pay according to the rules established by the Department of Medicaid Services.

(c) As a result of compliance, what benefits will accrue to the entities identified in question (3): Residents admitted under 17 KAR 3:010 and prior to the effective date of 17 KAR 3:040 will continue to pay the same amount as originally calculated. The true impact is that this amendment will ensure that the residents in this category remain in the state veterans' nursing home.

(5) Provide an estimate of how much it will cost to implement this administrative regulation:

(a) Initially: None

(b) On a continuing basis: None

(6) What is the source of the funding to be used for the implementation and enforcement of this administrative regulation: Not Applicable

(7) Provide an assessment of whether an increase in fees or funding will be necessary to implement this administrative regulation, if new, or by the change, if it is an amendment: No increase in fees or funding.

(8) State whether or not this administrative regulation establishes any fees or directly or indirectly increases any fees: No fees are established and no fees are increased by this amendment.

(9) TIERING: Is tiering applied? Tiering was not appropriate in this administrative regulation, because the administrative regulation applies equally to all those individuals or entities regulated by it. Disparate treatment of a person or entity subject to this administrative regulation could raise questions of arbitrary action on the part of the agency. The "equal protection" and "due process" clauses of the Fourteenth Amendment of the U.S. Constitution may be implicated as well as Sections 2 and 3 of the Kentucky Constitution.

#### FISCAL NOTE ON STATE OR LOCAL GOVERNMENT

1. What units, parts, or divisions of state or local government will be impacted by this administrative regulation? The three veterans' nursing homes at Wilmore, Hanson, and Hazard will be impacted by this regulation change, as will any state nursing home built in the future.

2. Identify each state or federal statute or federal regulation that requires or authorizes the action taken by the administrative regulation. KRS 40.325 authorizes the Kentucky Department of Veterans Affairs to promulgate regulations to operate the state veterans nursing homes and to seek private or federal funding for the same.

3. Estimate the effect of this administrative regulation on the expenditures and revenues of a state or local government agency (including cities, counties, fire departments, or school districts) for the first full year the administrative regulation is to be in effect.

(a) How much revenue will this administrative regulation generate for the state or local government (including cities, counties, fire departments, or school districts) for the first year? The amendment does not increase or decrease the revenue generated by those residents whose charges are calculated by this amended regulation.

(b) How much revenue will this administrative regulation generate for the state or local government (including cities, counties, fire departments, or school districts) for subsequent years? This amendment will not change the revenue.

(c) How much will it cost to administer this program for the first year? There is no anticipated additional cost associated with the amended regulation.

(d) How much will it cost to administer this program for subsequent years? There is no additional cost.

Note: If specific dollar estimates cannot be determined, provide a brief narrative to explain the fiscal impact of the administrative regulation.

Revenues (+/-):

Expenditures (+/-):

Other Explanation:

#### FINANCE AND ADMINISTRATION CABINET Kentucky Teachers' Retirement System (Amendment)

##### 102 KAR 1:070. Application for retirement.

RELATES TO: KRS 161.600, 161.605(11), 161.640

STATUTORY AUTHORITY: KRS 161.310(1), 161.600(4)

NECESSITY, FUNCTION, AND CONFORMITY: KRS 161.600(4) requires members who are eligible for retirement to apply for an annuity to receive benefit payments. KRS 161.310(1) requires the board of trustees to promulgate administrative regulations for the administration of funds of the retirement system and for the transaction of business. This administrative regulation establishes procedures for filing of retirement applications and for determining effective dates of annuity payments.

Section 1. Applications for retirement shall be filed on forms incorporated in this administrative regulation and shall include:

- (1) A photocopy of the applicant's signed Social Security card;
- (2) A certified birth certificate;
- (3) If applicable, a certified marriage license; and
- (4) A voided or cancelled check from the institution to which monthly disbursements shall be electronically transmitted.

Section 2. Applications for retirement for service shall be filed not later than the first day of the month immediately preceding the month that retirement is to be effective.

(1) Retirement for service shall be effective on the first day of the month following the date that a properly completed and filed application is received at the offices of Kentucky Teachers' Retirement System.

(2) A member eligible to retire may exercise this right during a school year in which the member has been in employment if there is filed with the application a statement from the chief administrative officer or other authorized representative of the employing board or agency to the effect that the member is being released from the employment contract for the purpose of retirement.

Section 3. An application received by mail and bearing the U.S. Postal Service postmark dated on or before the filing date established in Section 2 of this administrative regulation shall be accepted as having been filed in compliance with Section 2 of this administrative regulation.

Section 4. An application for service retirement may be approved by the board of trustees with an effective date that is retroactive up to a maximum of three (3) months if the member was not under contract for the period.

Section 5. The provisions of this administrative regulation shall apply to any member who is returning to retirement after having waived his or her retirement allowance under the provisions of KRS 161.605(11).

Section 6. Incorporation by reference. (1) "Application for Service Retirement, 2013[2009]" is incorporated by reference.

(2) This material may be inspected, copied, or obtained, subject to applicable copyright law, at Kentucky Teachers' Retirement System, 479 Versailles Road, Frankfort, Kentucky 40601-3800, Monday through Friday, 8 a.m. to 5 p.m.

DR. TOM SHELTON, Chairperson

APPROVED BY AGENCY: December 17, 2012

FILED WITH LRC: February 15, 2013 at 11 a.m.

PUBLIC HEARING AND PUBLIC COMMENT PERIOD: A public hearing on this administrative regulation shall be held on Tuesday, March 26, 2013, at 9:00 a.m. at the Kentucky Teachers' Retirement System, 479 Versailles Road, Frankfort, Kentucky. Individuals interested in being heard at this hearing shall notify this agency in writing by March 20, 2013, five (5) working days prior to the hearing of their intent to attend. If no notification of intent to attend the hearing is received by this date, the hearing may be cancelled. This hearing is open to the public. Any person who wishes to be heard will be given the opportunity to comment on the proposed administrative regulation. A transcript of the public hearing will not be made unless a written request for a transcript is made. If you do not wish to be heard at the public hearing, you may submit written comments on the proposed administrative regulation until close of business April 1, 2013. Send written notification of intent to be heard at the public hearing or written comments on the proposed administrative regulation to the contact person.

CONTACT PERSON: Robert B. Barnes, Deputy Executive Secretary of Operations and General Counsel, Kentucky Teachers' Retirement System, 479 Versailles Road, Frankfort, Kentucky 40601, phone (502) 848-8508, fax (502) 573-0199.

## REGULATORY IMPACT ANALYSIS AND TIERING STATEMENT

Contact Person: Robert B. Barnes

(1) Provide a brief summary of:

(a) What this administrative regulation does: This administrative regulation provides the procedures for filing retirement applications.

(b) The necessity of this administrative regulation: This administrative regulation provides for orderly filing and processing of retirement applications.

(c) How this administrative regulation conforms to the content of the authorizing statutes: This administrative regulation conforms to the content of the authorizing statutes by providing the procedure for filing retirement applications.

(d) How this administrative regulation currently assists or will assist in the effective administration of the statutes: This administrative regulation assists in the effective administration of the statutes by providing the procedure for filing retirement applications as contemplated by the statutes.

(2) If this is an amendment to an existing administrative regulation, provide a brief summary of:

(a) How the amendment will change this existing administrative regulation: The amendment specifies that the retirement application process applies to members who return to retirement after having waived their retirement allowances under the provisions of KRS 161.605(11).

(b) The necessity of the amendment to this administrative regulation: The amendment provides specificity regarding which retirement applications this administrative regulation applies to.

(c) How the amendment conforms to the content of the authorizing statutes: The amendment provides specificity regarding which retirement applications are subject to this administrative regulation as authorized and contemplated by the authorizing statutes.

(d) How the amendment will assist in the effective administration of the statutes: This amendment provides specificity regarding which retirement applications are subject to this administrative regulation as contemplated by the statutes.

(3) List the type and number of individuals, businesses, organizations, or state and local governments affected by this administrative regulation: There are less than one hundred (100) individuals in any given year who may return to retirement after having waived their retirement allowances under the provisions of KRS 161.605(11).

(4) Provide an analysis of how the entities identified in question (3) will be impacted by either the implementation of this administrative regulation, if new, or by the change, if it is an amendment, including:

(a) List the actions that each of the regulated entities identified in question (3) will have to comply with this administrative regulation or amendment: Those persons will need to make sure that they are following the retirement application procedure set forth in this administrative regulation.

(b) In complying with this administrative regulation or amendment, how much will it cost each of the entities identified in question (3): There will be no cost to the members of the retirement system.

(c) As a result of compliance, what benefits will accrue to the entities identified in question (3): Members will be assured of an efficient retirement process.

(5) Provide an estimate of how much it will cost to implement this administrative regulation:

(a) Initially: There is no cost to implement this regulation.

(b) On a continuing basis: There is no continuing cost.

(6) What is the source of funding to be used for the implementation and enforcement of this administrative regulation: Administrative expenses of the retirement system are paid by trust and agency funds.

(7) Provide an assessment of whether an increase in fees or funding will be necessary to implement this administrative regulation, if new, or by the change if it is an amendment: There is no increase in fees or funding required.

(8) State whether or not this administrative regulation establishes any fees or directly or indirectly increases any fees: This

regulation does not establish any fees or directly or indirectly increase any fees.

(9) TIERING: Is tiering applied? Tiering is not applied, as all members are treated the same who return to retirement after having waived their retirement allowances under the provisions of KRS 161.605(11).

#### FISCAL NOTE ON STATE OR LOCAL GOVERNMENT

Contact Person: Robert B. Barnes

1. What units, parts or divisions of state or local government (including cities, counties, fire departments, or school districts) will be impacted by this administrative regulation? Teachers' Retirement System.

2. Identify each state or federal statute or federal regulation that requires or authorizes the action taken by the administrative regulation. KRS 161.310(1), 161.600(4).

3. Estimate the effect of this administrative regulation on the expenditures and revenues of a state or local government agency (including cities, counties, fire departments, or school districts) for the first full year the administrative regulation is to be in effect.

(a) How much revenue will this administrative regulation generate for the state or local government (including cities, counties, fire departments, or school districts) for the first year? None.

(b) How much revenue will this administrative regulation generate for the state or local government (including cities, counties, fire departments, or school districts) for subsequent years? None.

(c) How much will it cost to administer this program for the first year? No costs will be incurred.

(d) How much will it cost to administer this program for subsequent years? No costs will be incurred.

Note: If specific dollar estimates cannot be determined, provide a brief narrative to explain the fiscal impact of the administrative regulation.

Revenues (+/-): N/A

Expenditures (+/-): N/A

Other Explanation:

#### FINANCE AND ADMINISTRATION CABINET Kentucky Teachers' Retirement System (Amendment)

##### 102 KAR 1:320. Qualified domestic relations orders.

RELATES TO: KRS 161.220, 161.480, 161.655, 161.630, 161.700, 403.190, 26 U.S.C. [Section] 414(p).

STATUTORY AUTHORITY: KRS 161.310, [KRS] 161.700  
NECESSITY, FUNCTION, AND CONFORMITY: KRS 161.310 requires the Board of Trustees of the Kentucky Teachers' Retirement System (KTRS) to promulgate all administrative regulations for the administration of the funds of the retirement system. KRS 161.700 requires the Board of Trustees of KTRS to promulgate administrative regulations setting forth the requirements, procedures, and forms for the approval and processing of qualified domestic relations orders impacting the benefits of participants of the retirement system.

Section 1. Definitions. (1) "Alternate Payee" is defined by KRS 161.220(26).

(2) "Benefits" means a monthly service or disability retirement allowance or refund payable at the request of a participant covered by KTRS who terminates employment in a KTRS covered position prior to becoming eligible to receive a retirement allowance.

(3) "Member" is defined by KRS 161.220(4).

(4) "Participant" is defined by KRS 161.220(24).

(5) "Qualified domestic relations orders" or "QDRO" is defined by KRS 161.220(25).

Section 2. (1) A QDRO shall state the following:

(a) The member's name, KTRS member identification number, and last-known mailing address;

(b) The alternate payee's name and last known mailing address;

(c) Whether the order applies to an active account from which the member is not currently receiving a retirement allowance, or to a retired account from which the member is currently receiving a retirement allowance and the date on which the member retired the account;

(d) The date of marriage;

(e) The date of decree of dissolution of marriage;

(f) That the order is for the purpose of property division;

(g) The amount of the participant's monthly retirement allowance or termination refund to be paid by KTRS to the alternate payee as either;

1. A fixed dollar amount; or

2. The percentage calculated under Section 7(1) of this administrative regulation;

(h) When payments shall begin;

(i) When payments shall cease;

(j) That the alternate payee shall be paid in the same form as the participant;

(k) If the alternate payee spouse shall share in the participant's cost of living adjustments if the QDRO awards a fixed dollar amount to the alternate payee;

(l) Who shall be responsible for payment of the KTRS processing fee; and

(m) All information required on the Qualified Domestic Relations Order to Divide Kentucky Teachers' Retirement System Benefits.

(2) A QDRO shall be:

(a) Approved by KTRS as to enforceability and compliance with the requirements of KRS 161.700 and this administrative regulation;

(b) Approved and submitted by the participant and alternate payee or their legal counsel;

(c) Signed by the judge of a court of competent jurisdiction;

(d) Filed with the clerk of the court; and

(e) Certified by the clerk of the court.

Section 3. Administrative Provisions. (1) Upon entry of a final divorce decree, the participant shall forward a copy of the decree to KTRS; and

(a) If the participant is a retired member, request:

1. A Change of Option Following Termination of Marriage form, if the participant wants to change his or her retirement option, which shall be done within sixty (60) days of the final divorce decree;

2. A Change of Beneficiary form, if the participant had chosen retirement Option I or Option II and does not want to change his or her retirement option, but wants to name a new beneficiary;

3. A Designation of Beneficiary for KTRS Life Insurance Benefit form, if the participant wants to designate a beneficiary other than his or her estate; or

4. A W-4P Withholding Certificate for Pension or Annuity Payments, if the participant wants to change the amount of federal tax withheld from his or her retirement benefit; or

(b) If the participant is an active member, he or she shall request:

1. A Designation of Beneficiary for KTRS Retirement Account Balance form, if the participant wants to designate a beneficiary other than his or her estate; or

2. A Designation of Beneficiary for KTRS Life Insurance Benefit form, if the participant wants to designate a beneficiary other than his or her estate.

(2) Thirty (30) days prior to filing the QDRO with KTRS, the participant or alternate payee shall present a written request for benefits information for divorce purposes. The participant, alternate payee or third party, including the party's legal counsel, shall provide a completed KTRS Authorization for Release of Information form with the request.

(3)(a) [(2)(a)] For a QDRO directed to an active account from which a participant is not currently receiving a retirement allowance, KTRS shall forward a KTRS Report for Current Year Earnings and Contributions form to the participant's employer upon receipt of the written request and release.

(b) The employer shall return the completed form to KTRS within ten (10) work days.

(4)[(3)] If the QDRO is directed to an account from which the participant is not currently receiving a retirement allowance, KTRS shall not project future earnings or future service. KTRS shall provide:

(a) The participant's total accrued service credit, including service credit purchased during the marriage, and the member account balance, including the total amount of accrued contributions and interest, as posted at the end of each fiscal year during the marriage and for which an employer annual report has been received by KTRS and for which the member has not received a refund; and

(b) An estimate of the monthly retirement allowance the participant would receive if the participant retired without a statutory reduction of the basic retirement allowance based upon the participant's final compensation and total accrued service credit as of the date of dissolution of marriage.

(5)[(4)] If the participant has retired, KTRS shall provide the amount of the participant's monthly retirement allowance and the participant's total accrued service credit, including any service credit purchased during the marriage.

(6)[(5)] The participant or alternate payee or legal counsel shall submit a Qualified Domestic Relations Order to Divide Kentucky Teachers' Retirement System Benefits form to KTRS for review forty-five (45) days prior to filing the QDRO with the court. If more than one (1) of participant's accounts is subject to classification and division as marital property, a separate QDRO shall be issued for each KTRS account.

(7)[(6)] KTRS shall not review the QDRO unless it is accompanied by the following:

(a) The KTRS Administrative Regulatory Compliance form, which has been approved by both the participant or alternate payee or their legal counsel;

(b) A fifty (50) dollar nonrefundable processing fee, by certified check or on the attorney's trust account, made payable to the Kentucky State Treasurer, except that a processing fee shall not be charged for a QDRO issued solely for child support;

(c) The KTRS Confidential Information form, which shall include the participant's and alternate payee's address, Social Security number, and date of birth;

(d) Copies of the participant's and alternate payee's signed Social Security cards;

(e) KTRS Authorization for Direct Deposit form; and

(f) Any other documents that are required to confirm additional service credit purchased, or sought to be purchased, for retirement calculation purposes under KRS 161.220 through 161.716, including KTRS Military Service Certification and Affidavit form, with a copy of discharge papers.

(8)[(7)] Within twenty (20) days of receipt of the QDRO, KTRS shall notify the participant and alternate payee in writing whether the QDRO meets KTRS requirements. If the QDRO meets KTRS requirements, KTRS shall approve the QDRO and circulate an original, signed QDRO for signature by the participant and alternate payee for submission to the court. If the participant or alternate payee is represented by legal counsel, the approved QDRO [this notice] shall instead be provided to their legal counsel for signature by counsel and submission to the court. KTRS shall forward a W-4P Withholding Certificate for Pension or Annuity Payments form to the alternate payee.

(9)[(8)] If the QDRO does not meet KTRS requirements, KTRS shall notify the participant and alternate payee in writing, identifying those provisions which are not in compliance and the amendments needed to bring the QDRO into compliance. If the participant or alternate payee is represented by legal counsel, this notice shall instead be provided to their legal counsel. The amended QDRO shall be submitted to KTRS for review and approval prior to filing with the court.

(10) KTRS shall reject any QDRO entered by a court which has not been reviewed or approved by KTRS prior to its submission to the court. KTRS shall notify the participant, the alternate payee, or their legal counsel, and the court in writing, identifying those provisions which are not in compliance and the amendments needed to bring the QDRO into compliance before it shall be accepted by KTRS.

(11)[(9)] If the QDRO is subsequently amended before filing

with the court, the amended QDRO shall be resubmitted to KTRS with a twenty-five (25) dollar nonrefundable processing fee for review and approval.

(12)[(10)] Following approval by the court, the participant, alternate payee or legal counsel shall file a certified copy of the QDRO with KTRS.

(a) The QDRO shall not become effective until the certified copy is received by KTRS.

(b) Upon receipt of the certified copy, KTRS shall designate the participant's account for implementation of the QDRO.

(c) While a separate account balance shall not be maintained for the alternate payee, a separate payroll account shall be established.

(d) Payments to the alternate payee shall commence in the calendar month following the date that a certified copy of the QDRO is received by KTRS.

(13)[(11)] If KTRS is enforcing a QDRO which is subsequently amended or terminated by the court, then either the participant, alternate payee or legal counsel shall submit a certified copy of the amended QDRO or order of termination to KTRS for processing.

(14)[(12)] The participant, alternate payee or legal counsel shall not submit a QDRO that is not final and under consideration by an appellate court.

(15)[(13)] The alternate payee shall be responsible for notifying KTRS of any change in name or mailing address.

(a) KTRS shall provide a Name or Change of Address form upon request.

(b) KTRS shall contact the alternate payee at the last known mailing address on file to notify the alternate payee when an annuity benefit subject to the QDRO becomes payable.

(c) Other than sending a notice as established in paragraphs (a) and (b) of this subsection, KTRS shall have no duty or responsibility to search for, or locate, the alternate payee.

(d) If the notification sent to the alternate payee's last known address is returned due to the alternate payee's failure to notify KTRS of an address change, within sixty (60) days of the return of the notification to the alternate payee, the amounts otherwise payable to the alternate payee shall be paid to the participant until a new address is provided by the alternate payee.

(e) KTRS shall have no liability to the alternate payee with respect to amounts paid to the participant.

(16)[(14)] The participant shall be responsible for notifying KTRS in writing of an event which causes benefit payments to the alternate payee spouse, child, or other dependent, to cease.

(a) The participant shall provide KTRS with a certified copy of the alternate payee's death certificate or marriage certificate.

(b) The alternate payee shall also be responsible for notifying KTRS in writing of the alternate payee's remarriage if, under the terms of the QDRO, that is an event that terminates the alternate payee's right to receive any payments.

(c) KTRS shall not be responsible for payments made to the alternate payee until it is given timely written notice of any event terminating those payments.

Section 4. A QDRO may apply to a participant's:

- (1) Retirement allowance;
- (2) Disability retirement allowance; or
- (3) Termination refund.

Section 5. A QDRO shall not apply to a participant's:

- (1) Survivor annuity that becomes payable after the member's death;
- (2) Survivor benefits that become payable after an active contributing member's death;
- (3) Accounts that are not vested at the time of the dissolution of marriage;
- (4) Life insurance benefit;
- (5) Refund as a result of an error;
- (6) Refund of an active or retired account in response to a member's death;
- (7) Health insurance; and
- (8) Any other payment or benefit not described in Section 4 of this administrative regulation.

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Section 6. If an alternate payee has, under the terms of the QDRO, been awarded a share of the participant's annuity benefits and dies before the participant dies, retires, or withdraws his account, the entire remaining account value shall be restored to the participant.

Section 7. Calculation and payment. (1) The portion of the participant's benefits payable to the alternate payee shall be fifty (50) percent of the participant's total service retirement allowance, disability retirement allowance, or refundable account balance, accrued through the date of dissolution of marriage, that is in excess of the retirement benefits of the alternate payee as provided under KRS 403.190(4), multiplied by the following fraction:

(a) The numerator of which shall be the participant's total full and fractional years of creditable KTRS service earned during the marriage, including service credit purchased during the marriage; and

(b) The denominator of which shall be the participant's total full and fractional years of KTRS service credit through the date of dissolution of the marriage.

(2) If the participant is or will be receiving a disability retirement allowance, the participant's total annuity benefit for purposes of this administrative regulation shall be calculated under the service retirement formula established under KRS 161.661(5), even if the entitlement period described under KRS 161.661(3) and (4) has not expired.

(3) If the QDRO is directed to an account from which the participant is not receiving a retirement allowance, the participant's total annuity benefit shall be calculated without inclusion of the discounts required under KRS 161.620(1)(b) and (d).

(a) If at retirement the participant is subject to discounts required under KRS 161.620(1)(b) and (d), and if the QDRO establishes a set dollar amount to be withheld from the retirement benefits that are payable to the participant and to be paid to the alternate payee, KTRS shall reduce the amount to be paid to the alternate payee under the QDRO by the amount of the discounts.

(b) KTRS shall increase the amount paid to the alternate payee in amount equal to any discounts that are subsequently eliminated as the result of the participant's return to work after retirement under the provisions of KRS 161.605(11), upon the participant's resumption of receipt of retirement benefits.

(4) If the QDRO is directed to an account from which the participant is not receiving a retirement allowance, and the participant at issuance of the QDRO is not eligible for calculation of his total annuity benefit based on his three (3) highest salaries as provided under KRS 161.220(9), then his total annuity benefit shall be calculated on his five (5) highest salaries.

(5) The participant may select any retirement option, but payment to the alternate payee shall be measured as though the participant had chosen Option I, Straight Life Annuity with Refundable Balance, under KRS 161.620 and 102 KAR 1:150.

Section 8. Any person who attempts to make KTRS a party to a domestic relations action in order to determine an alternate payee's right to receive a portion of the annuity benefits payable to the participant shall be liable to KTRS for its costs and legal fees.

Section 9. KTRS and its staff shall have no liability for making or withholding payments in accordance with any of the provisions of this administrative regulation.

Section 10. Incorporation by Reference. (1) The following material is incorporated by reference:

(a) "KTRS Authorization for Release of Information", 15 January 2013[14 July 2010];

(b) "KTRS Report for Current Year Earnings and Contributions", 14 July 2010;

(c) "Qualified Domestic Relations Order to Divide Kentucky Teachers' Retirement System Benefits", 15 January 2013[September 2010];

(d) "KTRS Administrative Regulatory Compliance", 14 July 2010;

(e) "KTRS Confidential Information", 14 January 2013[July 2010];

(f) "KTRS Authorization for Direct Deposit", 14 July 2010;

(g) "KTRS Military Service Certification and Affidavit", 14 July 2010;[and]

(h) "KTRS Name or Change of Address", 14 July 2010;

(i) "Change of Option Following Termination of Marriage", 15 February 2002;

(j) "Change of Beneficiary", February 2002;

(k) "Designation of Beneficiary for KTRS Life Insurance Benefit", 15 January 2013;

(l) "Designation of Beneficiary for KTRS Retirement Account Balance", 15 January 2013; and

(m) "W-4P" which may be obtained at [www.irs.gov/pub/irs-pdf/w4p.pdf](http://www.irs.gov/pub/irs-pdf/w4p.pdf) or by contacting KTRS.

(2) This material may be inspected, copied, or obtained, subject to applicable copyright law, at Kentucky Teachers' Retirement System, 479 Versailles Road, Frankfort, Kentucky 40601, Monday through Friday, 8 a.m. to 5 p.m.

DR. TOM SHELTON, Chairperson

APPROVED BY AGENCY: December 17, 2012

FILED WITH LRC: February 15, 2013 at 11 a.m.

PUBLIC HEARING AND PUBLIC COMMENT PERIOD: A public hearing on this administrative regulation shall be held on Tuesday, 26 March, 2013 at 9:00 a.m. at the offices of the retirement system at 479 Versailles Road, Frankfort, Kentucky. Individuals interested in attending this hearing shall notify this agency in writing by 20 March, 2013, five (5) working days prior to the hearing, of their intent to attend. If no notification of intent to attend the hearing is received by that date, the hearing may be canceled. The hearing is open to the public. Any person who attends will be given an opportunity to comment on the proposed administrative regulation. A transcript of the public hearing will not be made unless a written request for a transcript is made. If you do not wish to attend the public hearing, you may submit written comments on the proposed administrative regulation until close of business 1 April, 2013. Send written notification of intent to attend the public hearing or written comments on the proposed administrative regulation to:

CONTACT PERSON: Robert B. Barnes, Deputy Executive Secretary of Operations and General Counsel, Kentucky Teachers' Retirement System, 479 Versailles Road, Frankfort, Kentucky 40601, phone (502) 848-8508, fax (502) 573-0199.

### REGULATORY IMPACT ANALYSIS AND TIERING STATEMENT

Contact Person: Robert B. Barnes

(1) Provide a brief summary of:

(a) What this administrative regulation does: This administrative regulation establishes requirements, procedures and forms for the approval and processing of qualified domestic relations orders ("QDRO") by Kentucky Teachers' Retirement System ("KTRS").

(b) The necessity of this administrative regulation: This administrative regulation is necessary to establish and ensure compliance with the amendments to KRS 161.700.

(c) How this administrative regulation conforms to the content of the authorizing statutes: This administrative regulation conforms to the content of the authorizing statutes by (1) setting forth the procedures and timelines to be followed in filing a QDRO with KTRS, (2) setting the filing fees, (3) providing the formula for calculating the amount to be paid to the alternate payee, and (4) incorporating the forms required by KTRS.

(d) How this administrative regulation currently assists or will assist in the effective administration of the statutes: This administrative regulation will assist in the effective administration of the statutes by informing KTRS participants, their alternate payees, legal counsel and the courts what is required to expedite approval and implementation of a QDRO.

(2) If this is an amendment to an existing administrative regulation, provide a brief summary of:

(a) How the amendment will change this existing administrative regulation: The amendments require: (1) the participant to forward a copy of his divorce decree to KTRS; (2) the participant to file forms to change a retirement option or designation of life insurance benefit or the amount of federal tax withheld from his retirement benefit, as needed; (3) submission of signed Social Security cards

by the participant and Alternate Payee; (4) KTRS to provide the Alternate Payee with a W-4P for tax reporting purposes; and (5) KTRS' prior approval of the QDRO form before circulating an original for signature by the parties or their legal representatives for filing with the court. Requiring the written approval of KTRS prior to filing will ensure that KTRS is able to process and administer the payment agreed upon by the participant and alternate payee. The QDRO form was amended to: (1) clarify language regarding when and how payment will be made to the alternate payee; (2) delete the date of birth for child(ren) or dependent(s); (3) clarify that KTRS will be forwarding the child support payment; (4) clarify that a processing fee is not required for a QDRO for child support; (5) exclude the life insurance benefit; and (6) provide for KTRS' and the parties' or their legal counsels' written approval and submission of the QDRO prior to entry by the court. The KTRS Authorization for Release of Information form was amended to include the date of the participant's marriage and date of decree. The KTRS Confidential Information/QDRO form was amended to provide identifying information for either the Alternate Payee spouse or child. The Change of Option Following Termination of Marriage form was added to expedite the process of beneficiary designation following the statutory termination of the former spouse as beneficiary following the final divorce decree.

(b) The necessity of the amendment to this administrative regulation: By requiring written approval of KTRS prior to the participant and alternate payee filing the QDRO with the court, the agency intends to forgo the necessity of having to inform the participant, the alternate payee or their legal representatives and the court that the QDRO which has been entered without prior review or approval by the agency either does not conform to the requirements of KRS 161.700 or this administrative regulation due to the parties' attempts to add to, or detract from, the QDRO form itself or that payment to the alternate payee has been requested in such a form or amount that KTRS cannot implement or administer the order. Participants will also be placed on notice of the need to provide a copy of the divorce decree and to request forms necessary to effectuate changes to the account within the time allotted by law.

(c) How the amendment conforms to the content of the authorizing statutes: The amendments to the administrative regulation, the QDRO and other requisite form ensures that, prior to the form reaching the court for entry, all statutory and administrative requisites have been met.

(d) How the amendment will assist in the effective administration of the statutes: The amendment to the administrative regulation and the QDRO form will ensure that when the form is presented to the court it is in compliance with the statutory and regulatory requirements and there will be no delays in implementing or administering the payments to the alternate payee.

(3) List the type and number of individuals, businesses, organizations, or state and local governments affected by this administrative regulation: This administrative regulation applies to participants and alternate payees of participants of KTRS who are subject to a qualified domestic relations order.

(4) Provide an analysis of how the entities identified in question (3) will be impacted by either the implementation of this administrative regulation, if new, or by the change, if it is an amendment, including:

(a) List the actions that each of the regulated entities identified in question (3) will have to comply with this administrative regulation or amendment: The participants, their alternate payees and legal counsel will have to adhere to the requirements for filing a QDRO for approval by KTRS, including the timeframes for filing the KTRS QDRO forms, payment of the processing fee, and utilization of the formula for calculation of the alternate payee's share.

(b) In complying with this administrative regulation or amendment, how much will it cost each of the entities identified in question (3): There will be a \$50.00 initial processing fee and a \$25.00 processing fee for amended QDROs to be paid by the participant, the alternate payee or shared by both parties as ordered by the court.

(c) As a result of compliance, what benefits will accrue to the entities identified in question (3): Alternate payees will be permitted to access participants' retirement benefits which were previously exempt from distribution during dissolution of marriage.

(5) Provide an estimate of how much it will cost to implement this administrative regulation:

(a) Initially: There is no cost to implement this regulation.

(b) On a continuing basis: Continuing costs will be determined by the number of QDROs filed with KTRS and cannot be quantified at this point.

(6) What is the source of funding to be used for the implementation and enforcement of this administrative regulation: Administrative expenses of KTRS incurred in processing QDROs will be paid via the processing fees.

(7) Provide an assessment of whether an increase in fees or funding will be necessary to implement this administrative regulation, if new, or by the change if it is an amendment: This regulation establishes the fees to be assessed for processing QDROs.

(8) State whether or not this administrative regulation establishes any fees or directly or indirectly increases any fees: This regulation establishes a fifty (50) dollars initial processing fee and a twenty five (25) dollars processing fee for amended QDROs.

(9) TIERING: Is tiering applied? Tiering is not applied, as all participants and alternate payees of participants are treated the same.

#### FISCAL NOTE ON STATE OR LOCAL GOVERNMENT

1. What units, parts or divisions of state or local government (including cities, counties, fire departments, or school districts) will be impacted by this administrative regulation? Kentucky Teachers' Retirement System.

2. Identify each state or federal statute or federal regulation that requires or authorizes the action taken by the administrative regulation. KRS 161.700, KRS 161, 310, KRS 161.480, 161.655.

3. Estimate the effect of this administrative regulation on the expenditures and revenues of a state or local government agency (including cities, counties, fire departments, or school districts) for the first full year the administrative regulation is to be in effect.

(a) How much revenue will this administrative regulation generate for the state or local government (including cities, counties, fire departments, or school districts) for the first year? The additional revenue generated by this regulation will be dependent upon the number of QDROs filed with KTRS and cannot be quantified at this time.

(b) How much revenue will this administrative regulation generate for the state or local government (including cities, counties, fire departments, or school districts) for subsequent years? Future revenue generated by this regulation will be dependent upon the number of QDROs filed with KTRS and cannot be quantified at this time.

(c) How much will it cost to administer this program for the first year? The cost in terms of staff time for processing the QDROs will depend upon the number of orders received.

(d) How much will it cost to administer this program for subsequent years? Future cost in terms of staff time for processing QDROs will depend upon the number of orders received and cannot be quantified at this time.

Note: If specific dollar estimates cannot be determined, provide a brief narrative to explain the fiscal impact of the administrative regulation.

Revenues (+/-): N/A

Expenditures (+/-): N/A

Other Explanation:

#### FINANCE AND ADMINISTRATION CABINET Department of Revenue (Amendment)

#### 103 KAR 3:010. General Administrative Forms Manual.

RELATES TO: KRS 42.470, 61.870-61.884, 64.012, 131.010(9), 131.020, 131.030, 131.041, 131.051, 131.061, 131.081, 131.081(2), (9), (15), 131.110, 131.130, 131.130(3), (10), (11), 131.150, 131.155, 131.170, 131.181, 131.183, 131.190, 131.190(1), 131.240, 131.340, 131.500, 131.500(1), (2), (3), (9), (10), 131.510(1), (2)(a), (2)(b), 131.530, 131.540, 132.020,

132.130-132.160, 132.180, 132.190, 132.200, 132.220, 132.227, 132.230, 132.260, 132.270, 132.290, 132.310, 132.320, 132.450, 132.487, 132.510, 132.820, 132.990, 133.045, 133.110, 133.120, 133.130, 133.240, 134.020, 134.390, 134.420, 134.430, 134.440, 134.500, 134.580(4), 134.590, 134.800, 134.805, 134.810, 134.815, 134.820, 134.825, 134.830, 135.010, 135.020, 135.050, 136.020, 136.050, 136.070, 136.071, 136.0704, 136.090, 136.100, 136.115-136.180, 136.1873, 136.310, 136.320, 136.330, 136.335, 136.377, 136.392, 136.545, 136.575, 136.600-136.660, 137.130, 137.160, 138.448, 138.885, 139.185, 139.200, 139.240, 139.330, 139.390, 139.550, 141.0401(5), 141.0401(6), 141.050(4), 141.210, 141.235, 141.340(2), 142.010, 142.050, 142.321, 142.327, 142.357, 143.030(1), 143.037, 143.040, 143.050, 143.060(1), 143.085, 143.990, 143A.010, 143A.030, 143A.035, 143A.037, 143A.080, 143A.090, 143A.100(1), 143A.991, 154.22-050, 154.22-060, 154.22-070, 154.23-010, 154.24-110, 154.24-130, 154.26-090, 154.28-090, 154.34-010, 155.170, 160.613-160.617, 160.6154(3), 205.745, 209.160, 224.01-310(1), 234.321, 234.370, 243.710, 243.720, 243.730, 243.850, 243.884, 248.756(2), 299.530, 304.4-030, 304.11-050, 304.49-220, 351.175, 395.470(3), 413.120.

STATUTORY AUTHORITY: KRS 131.130(3)

NECESSITY, FUNCTION, AND CONFORMITY: KRS 131.130(3) authorizes the Department of Revenue to prescribe forms necessary for the administration of any revenue law by the promulgation of an administrative regulation incorporating the forms by reference. This administrative regulation incorporates by reference the required Revenue Forms used in the general administration of taxes by the Department of Revenue and not limited to a specific tax.

Section 1. Administrative - Required Forms. (1) Revenue Form 10A001, "Request to Inspect Public Records", shall be completed by the public to request access to public records specified on the form.

(2) Revenue Form 10A020, "Waiver of Appeal Rights", shall be completed by a taxpayer to reopen an audit that has become final if the taxpayer has failed to timely file a protest with the Department of Revenue.

(3) Revenue Form 10A070, "Authorization Agreement for Electronic Funds Transfer", shall be completed by taxpayers to authorize the Department of Revenue to move funds by electronic means from taxpayer accounts to the Department of Revenue as payment for taxes.

(4) Revenue Form 10A071, "EFT Bank Change", shall be completed by taxpayers who are registered as EFT ACH Debit filers to notify the department of a bank account change.

(5) Revenue Form 10A100(P), "Kentucky Tax Registration Application and Instructions", shall:

(a) Be used by taxpayers to voluntarily apply for tax registration of the following accounts:

1. Employer's Kentucky withholding tax;
2. Corporation income tax;
3. Sales and use tax;
4. Consumer's use tax;
5. Motor vehicle tire fee;
6. Transient room tax;
7. Limited liability entity tax;
8. Utility Gross Receipts License tax;
9. Telecommunications tax;
10. Coal severance and processing tax; or
11. Coal Seller/Purchaser Certificate ID Number; and

(b) Provide the department the necessary information to properly register the taxpayer for all applicable tax accounts, including the legal business name, federal employer identification number (FEIN), address and other demographic information for the business, and each responsible party's information including full name, social security number, and residential address.

(6) Revenue Form 10A100-CS(P), "Kentucky Tax Registration Application and Instructions", shall:

(a) Be sent by the department's Division of Registration and Data Integrity to non-compliant taxpayers for the taxpayers to apply for tax registration of the following accounts:

1. Employer's Kentucky withholding tax;

2. Corporation income tax;
3. Sales and use tax;
4. Consumer's use tax;
5. Motor vehicle tire fee;
6. Transient room tax;
7. Limited liability entity tax;
8. Utility Gross Receipts License tax;
9. Telecommunications tax;
10. Coal severance and processing tax; or
11. Coal Seller/Purchaser Certificate ID Number; and

(b) Provide the department the necessary information to properly register the taxpayer for all applicable tax accounts, including the legal business name, federal employer identification number (FEIN), address and other demographic information for the business, and each responsible party's information including full name, social security number, and residential address.

(7)[Revenue Form 10A100-I, "Instructions, Kentucky Tax Registration Application", shall provide instructions for the proper completion of Revenue Form 10A100, "Kentucky Tax Registration Application", which is used to apply for employer's Kentucky withholding tax, corporation income tax, sales and use tax, consumer's use tax, motor vehicle tire fee, transient room tax, limited liability entity tax, utility gross receipts license tax, telecommunications tax, coal severance and processing tax, or the coal seller/purchaser certificate ID number.

(8) Revenue Form 10A100-CS(I), "Instructions, Kentucky Tax Registration Application", shall provide instructions for the proper completion of Revenue Form 10A100-CS, "Kentucky Tax Registration Application", which is used to apply for employer's Kentucky withholding tax, corporation income tax, sales and use tax, consumer's use tax, motor vehicle tire fee, transient room tax, limited liability entity tax, utility gross receipts license tax, telecommunications tax, coal severance and processing tax, or the coal seller/purchaser certificate ID number.

(9)[Revenue Form 10A104, "Update or Cancellation of Kentucky Tax Account(s)", shall:

(a) Be used by the taxpayer to update business information or to cancel accounts for the following taxes:

1. Employer's Kentucky withholding tax;
2. Corporation income tax;
3. Sales and use tax;
4. Consumer's use tax;
5. Motor vehicle tire fee;
6. Transient room tax;
7. Limited liability entity tax;
8. Utility Gross Receipts License tax;
9. Telecommunications tax; or
10. Coal severance and processing tax; and

(b) Provide the department the necessary information to properly update and maintain demographic information of the business for all applicable tax accounts, including the legal business name, federal employer identification number (FEIN), address and other demographic information for the business, and each responsible party's information including full name, social security number, and residential address.

(8)[(49)] Revenue Form 10A104-I, "Instructions Update or Cancellation of Kentucky Tax Account(s)", shall provide instructions for the proper completion of Revenue Form 10A104.

(9)[(44)] Revenue Form 10A106, "Appointment of Taxpayer Administrator and Authorized Users for Kentucky Online Tax", shall be used to establish a taxpayer administrator and authorized users for use of the Kentucky Online Tax System.

(10)[(42)] Revenue Form 10A2000, "Request for Return/Information", shall be used to request information from the disclosure office as an inter-agency request or as a request from an outside agency.

(11)[(43)] Revenue Form 10F060, "Electronic Funds Transfer Program: ACH Credit Guide", shall provide information on the specific requirements of the Department of Revenue's Credit Method of tax remittance for the Electronic Funds Transfer Program.

(12)[(44)] Revenue Form 10F061, "Electronic Funds Transfer Program: Debit Guide", shall provide instructions to the taxpayer on how to authorize the Department of Revenue to electronically debit a taxpayer controlled account in an Automated Clearing

House participating financial institution for the amount which the taxpayer reports to the state's data collection service.

~~(13)~~~~(15)~~ Revenue Form 10F100, "Your Rights As a Kentucky Taxpayer", shall provide the public with information describing taxpayer rights provided by KRS Chapters 131, 133, and 134.

~~(14)~~~~(16)~~ Revenue Form 12A012, "Receipt of Seized Property", shall be presented for execution to the taxpayer receiving returned property from the Kentucky Department of Revenue that was previously seized for failure to pay taxes in order to establish documentation that the property was returned to the taxpayer.

~~(15)~~~~(17)~~ Revenue Form 12A018, "Kentucky Department of Revenue Offer in Settlement Application", shall be presented for execution to persons requesting to settle their tax liabilities for less than the delinquent tax liability based upon doubt as to collectability or doubt as to liability.

~~(16)~~~~(18)~~ Revenue Form 12A104, "Notice of Seizure", shall be presented to the owner or officer of the entity from which the Kentucky Department of Revenue is seizing property for failure to pay taxes owed to the Commonwealth.

~~(17)~~~~(19)~~ Revenue Form 12A107, "Notice of Sale", shall be presented to the owner of seized property, published in the newspaper with the highest circulation for that area, and posted at the courthouse, at three (3) other public places within the county, and where the seizure was made, for the purpose of notifying the property owner, and advertising to the public the sale of the seized property.

~~(18)~~~~(20)~~ Revenue Form 12A109-1, "Release of Bank Levy", shall be presented to the bank on which the levy was served for the purpose of releasing the seized property.

~~(19)~~~~(21)~~ Revenue Form 12A109-2, "Release of Levy", shall be presented to the party on which the levy was served for the purpose of releasing the seized property.

~~(20)~~~~(22)~~ Revenue Form 12A109-3, "Release of Levy", shall be presented to the party on which the levy was served for the purpose of releasing the seized property related to child support.

~~(21)~~~~(23)~~ Revenue Form 12A110, "Release of Levy on Wages, Salary, and Other Income", shall be presented to an employer for the purpose of releasing a wage levy.

~~(22)~~~~(24)~~ Revenue Form 12A110-1, "Release of Levy on Wages, Salary, and Other Income", shall be presented to an employer for the purpose of releasing a wage levy related to child support.

~~(23)~~~~(25)~~ Revenue Form 12A500, "Certificate of Partial Discharge of Tax Lien", shall be presented to anyone who makes a proper application for a lien release on a specific piece of property if the Department of Revenue's lien attaches no equity or if the equity that the lien encumbers is paid to the Department of Revenue.

~~(24)~~~~(26)~~ Revenue Form 12A501, "Certificate of Subordination of Kentucky Finance and Administration Tax Lien", shall be presented to anyone who makes proper application requesting that the Department of Revenue subordinate its lien position to a new mortgage and demonstrates that the subordination is in the Commonwealth's best interest.

~~(25)~~~~(27)~~ Revenue Form 12A502, "Application for Certificate of Subordination of Kentucky Tax Lien", shall be presented to anyone who requests to have the Department of Revenue subordinate its lien position to a new mortgage.

~~(26)~~~~(28)~~ Revenue Form 12A503, "Application for Specific Lien Release", shall be presented to anyone who requests that the Department of Revenue release its tax lien so that a specific piece of property can be sold.

~~(27)~~~~(29)~~ Revenue Form 12A504, "Personal Assessment of Corporate Officer or LLC Manager", shall be presented to a corporate officer for the purpose of establishing responsibility of payment of trust taxes owed to the Commonwealth.

~~(28)~~~~(30)~~ Revenue Form 12A505, "Waiver Extending Statutory Period of Assessment of Corporate Officer or LLC Manager", shall be presented to the corporate officers or LLC managers for the purpose of entering into a payment agreement to pay the trust taxes owed to the Commonwealth, and the terms of the payment agreement shall extend past the statutory period for assessing responsible corporate officers or LLC managers.

~~(29)~~~~(31)~~ Revenue Form 12A506, "Waiver Extending Statutory Period for Collection", shall be presented to the taxpayer for the

purpose of extending the period in which the liability can be collected.

~~(30)~~~~(32)~~ Revenue Form 12A507, "Table for Figuring the Amount Exempt From Levy on Wages, Salary, and Other Income", shall be presented to employers with a wage levy on an employee for the purpose of calculating the dollar amount of wages due to the employee.

~~(31)~~~~(33)~~ Revenue Form 12A508-1, "Notice of Tax Due", shall be presented for the purpose of assessing an officer of a corporation who is personally liable for trust taxes owed to the Commonwealth.

~~(32)~~~~(34)~~ Revenue Form 12A508-2, "Notice of Tax Due", shall be presented for the purpose of assessing an officer of a corporation who is personally liable for Gasoline and Special Fuels taxes owed to the Commonwealth.

~~(33)~~~~(35)~~ Revenue Form 12A508-3, "Notice of Tax Due", shall be presented for the purpose of assessing a manager or partner of a limited liability company who is personally liable for trust taxes owed to the Commonwealth.

~~(34)~~~~(36)~~ Revenue Form 12A508-4, "Notice of Tax Due", shall be presented for the purpose of assessing a manager or partner of a limited liability company who is personally liable for Gasoline and Special Fuels taxes owed to the Commonwealth.

~~(35)~~~~(37)~~ Revenue Form 12A514, "Questionnaire for Persons Relative to a Notice of Assessment", shall be presented to an officer of a corporation for the purpose of resolving responsibility of the trust taxes owed to the Commonwealth.

~~(36)~~~~(38)~~ Revenue Form 12A517, "Notice of Lien", shall be presented to the county clerk for appropriate recording and to the taxpayer against whom the lien is filed for the purpose of filing and recording the tax lien in the county clerk's office and giving notification to the taxpayer.

~~(37)~~~~(39)~~ Revenue Form 12A517-1, "Notice of Child Support Lien", shall be presented to the county clerk for appropriate recording and to the taxpayer against whom the lien is filed for the purpose of filing and recording the tax lien in the county clerk's office and giving notification to the taxpayer.

~~(38)~~~~(40)~~ Revenue Form 12A518, "Certificate of Release of Lien", shall be presented to the county clerk and to the taxpayer against whom the tax lien is filed for the purpose of releasing the lien and notifying the taxpayer of the release.

~~(39)~~~~(41)~~ Revenue Form 12A518-1, "Certificate of Release of Child Support Lien", shall be presented to the county clerk and to the taxpayer against whom the child support lien is filed for the purpose of releasing the lien and notifying the obligor of the release.

~~(40)~~~~(42)~~ Revenue Form 12A638, "Statement of Financial Condition for Individuals", shall be presented to individuals requesting to make payments or settle their tax liability to the Commonwealth for the purpose of establishing the financial ability to make payments or settle.

~~(41)~~~~(43)~~ Revenue Form 12A638(I), "Instructions for Completing Statement of Financial Condition for Individuals", shall provide instructions for completing Revenue Form 12A638.

~~(42)~~~~(44)~~ Revenue Form 12A639, "Statement of Financial Condition for Businesses", shall be presented to business owners requesting to make payments or settle a tax liability to the Commonwealth for the purpose of establishing the financial ability to make payments or settle.

~~(43)~~~~(45)~~ Revenue Form 12A639(I), "Instructions for Completing Statement of Financial Condition for Businesses", shall provide instructions for completing Revenue Form 12A639.

~~(44)~~~~(46)~~ Revenue Form 12B019, "Notice of Levy on Wages, Salary, and Other Income", shall be presented to employers for the purpose of levying wages from an employee who owes taxes to the Kentucky Department of Revenue.

~~(45)~~~~(47)~~ Revenue Form 12B019-1, "Notice of Levy on Wages, Salary, and Other Income", shall be presented to employers for the purpose of levying wages from an employee who owes child support.

~~(46)~~~~(48)~~ Revenue Form 12B020, "Notice of Levy", shall be presented to banks for the purpose of levying bank accounts of taxpayers who owe taxes to the Kentucky Department of Revenue.

~~(47)~~~~(49)~~ Revenue Form 12B020-2, "Notice of Levy", shall be

presented to banks for the purpose of levying bank accounts of obligors who owe child support.

(48) [(50)] Revenue Form 21A020, "Request for Copy of Tax Refund Check", shall be completed and submitted to the Department of Revenue in order to obtain a copy of a cashed refund check.

(49) [(51)] Revenue Form 30A005, "Temporary Vendor's Sales Tax Permit", shall be presented to temporary and transient vendors who do not have a permanent place of business for the purpose of remitting tax on a non-permit basis, as required by 103 KAR 25:060.

(50) [(52)] Revenue Form 30A006, "Temporary Vendor Sales and Use Tax Return/Processing Document", shall be used to register temporary vendors who do business in the Commonwealth of Kentucky.

(51) [(53)] Revenue Form 30A872, "Record of Money Receipt Issued", shall be used by Department of Revenue Field personnel to provide written documentation of acceptance of cash payments.

(52) [(54)] Revenue Form 31A001, "Vendor Contact Authorization", shall be used by a Department of Revenue representative to obtain permission from a taxpayer to contact his or her vendors concerning the issuance of exemption certificates.

(53) [(55)] Revenue Form 31A004, "Auditor Record of Money Receipt Issued", shall be used by the auditor to acknowledge payment from taxpayers of taxes determined to be tentatively due at the time of an audit.

(54) [(56)] Revenue Form 31A011-ASH, "Taxpayer Data Questionnaire", shall be used by auditors at the Ashland Taxpayer Service Center to gather information regarding a taxpayer's capability to provide electronic data as requested under KRS 131.240.

(55) [(57)] Revenue Form 31A011-BG, "Taxpayer Data Questionnaire", shall be used by auditors at the Bowling Green Taxpayer Service Center to gather information regarding a taxpayer's capability to provide electronic data as requested under KRS 131.240.

(56) [(58)] Revenue Form 31A011-CKY, "Taxpayer Data Questionnaire", shall be used by auditors at the Central Kentucky Taxpayer Service Center to gather information regarding a taxpayer's capability to provide electronic data as requested under KRS 131.240.

(57) [(59)] Revenue Form 31A011-COR, "Taxpayer Data Questionnaire", shall be used by auditors at the Corbin Taxpayer Service Center to gather information regarding a taxpayer's capability to provide electronic data as requested under KRS 131.240.

(58) [(60)] Revenue Form 31A011-HOP, "Taxpayer Data Questionnaire", shall be used by auditors at the Hopkinsville Taxpayer Service Center to gather information regarding a taxpayer's capability to provide electronic data as requested under KRS 131.240.

(59) [(61)] Revenue Form 31A011-LOU, "Taxpayer Data Questionnaire", shall be used by auditors at the Louisville Taxpayer Service Center to gather information regarding a taxpayer's capability to provide electronic data as requested under KRS 131.240.

(60) [(62)] Revenue Form 31A011-NKY, "Taxpayer Data Questionnaire", shall be used by auditors at the Northern Kentucky Taxpayer Service Center to gather information regarding a taxpayer's capability to provide electronic data as requested under KRS 131.240.

(61) [(63)] Revenue Form 31A011-OWEN, "Taxpayer Data Questionnaire", shall be used by auditors at the Owensboro Taxpayer Service Center to gather information regarding a taxpayer's capability to provide electronic data as requested under KRS 131.240.

(62) [(64)] Revenue Form 31A011-PAD, "Taxpayer Data Questionnaire", shall be used by auditors at the Paducah Taxpayer Service Center to gather information regarding a taxpayer's capability to provide electronic data as requested under KRS 131.240.

(63) [(65)] Revenue Form 31A011-PIKE, "Taxpayer Data Questionnaire", shall be used by auditors at the Pikeville Taxpayer Service Center to gather information regarding a taxpayer's capability to provide electronic data as requested under KRS 131.240.

(64) [(66)] Revenue Form 31A012, "Interstate Sales/Income Tax Questionnaire", shall be used to establish possible taxing jurisdiction for sales and use tax and income tax for the states of Ohio and Indiana.

(65) [(67)] Revenue Form 31A014, "SEATA - Southeastern Association of Tax Administrators Nexus Questionnaire", shall be used to establish possible taxing jurisdiction for sales and use tax and income tax for the states of Alabama, Arkansas, Florida, Georgia, Kentucky, Louisiana, Mississippi, North Carolina, Tennessee, Virginia and West Virginia.

(66) [(68)] Revenue Form 31A020, "Office of Field Operations Request for Copy of Tax Return(s)", shall be used by Department of Revenue representatives to obtain permission from a taxpayer to release tax returns.

(67) [(69)] Revenue Form 31A050, "Electronic Transmittal Authorization", shall be used by auditors to seek permission from a taxpayer to transmit audit results electronically.

(68) Revenue Form 31A110, "Office of Field Operations Estimated/Jeopardy Assessment", shall be used for Taxpayer Service Centers to request approval to submit estimated/jeopardy assessments.

(69) Revenue Form 31A114, "Property Audit Request", shall be used by PVAs to submit audit requests for property tax.

(70) Revenue Form 31A115, "Agreement Fixing Test Periods", shall be used by auditors to establish certain test periods when conducting an audit.

(71) Revenue Form 31A149, "Agreement Fixing Period of Limitation Upon Assessment of Sales, Use or Severance Tax", shall be completed by a taxpayer and a representative of the Kentucky Department of Revenue whereby both parties consent and agree that certain sales, use or severance tax deficiencies or overpayments for specific periods may be assessed or refunded beyond the normal four (4) year statute of limitations.

(72) Revenue Form 31A150, "Agreement Fixing Period of Limitation Upon Assessment of Utility Gross Receipts License Tax", shall be used by auditors to establish taxable periods to be held open for audit and date of assessment.

(73) Revenue Form 31A200, "Reporting Agreement", shall be used to document an agreement between the Department of Revenue and taxpayer regarding sales tax.

(74) Revenue Form 31A685, "Authorization to Examine Bank Records", shall be used by the Department of Revenue to obtain permission from a taxpayer to examine records in connection with transactions at the taxpayer's bank.

(75) Revenue Form 31A800, "IIT Review History Document", shall be used to record interaction with the taxpayer during an individual income tax review conducted by compliance officers.

(76) [(74)] Revenue Form 31A725, "Statute of Limitations Agreement", shall be completed by a taxpayer and a representative of the Kentucky Department of Revenue whereby both parties consent and agree that certain income tax deficiencies or overpayments for specific periods may be assessed or refunded beyond the normal four (4) year statute of limitations.

(77) [(75)] Revenue Form 31F006, "Southeastern States Information Exchange Program", shall be used to provide information to taxpayers concerning the information exchange program between the states of Alabama, Arkansas, Florida, Georgia, Kentucky, Louisiana, Mississippi, North Carolina, Tennessee, Virginia, and West Virginia.

(78) [(76)] Revenue Form 31F010, "Kentucky's Computer Assisted Audit Program", shall be the brochure used as instructions for taxpayers who submit tax records in an electronic format.

Section 2. Incorporation by Reference. (1) The following material is incorporated by reference:

(a) Revenue Form 10A001, "Request to Inspect Public Records", February 1997;

(b) Revenue Form 10A020, "Waiver of Appeal Rights", January 2001;

(c) Revenue Form 10A070, "Authorization Agreement for Electronic Funds Transfer", January 2008;

(d) Revenue Form 10A071, "EFT Bank Change", June 2009;

(e) Revenue Form 10A100(P), "Kentucky Tax Registration Application and Instructions", August 2012[October 2014];

(f) Revenue Form 10A100-CS(P), "Kentucky Tax Registration Application and Instructions", August 2012[October 2014];

(g) [Revenue Form 10A100-I, "Instructions Kentucky Tax Registration Application", June 2011;

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(h) Revenue Form 10A100-CS(I), "Instructions Kentucky Tax Registration Application", June 2011;  
 (i) Revenue Form 10A104, "Update or Cancellation of Kentucky Tax Account(s)", June 2011;  
 (j) Revenue Form 10A104-I, "Instructions Update or Cancellation of Kentucky Tax Account(s)", June 2011;  
 (k) Revenue Form 10A106, "Appointment of Taxpayer Administrator and Authorized Users for Kentucky Online Tax", May 2010;  
 (l) Revenue Form 10A2000, "Request for Return/Information", October 2011;  
 (m) Revenue Form 10F060, "Electronic Funds Transfer Program: ACH Credit Guide", April 2006;  
 (n) Revenue Form 10F061, "Electronic Funds Transfer Program: Debit Guide", December 2008;  
 (o) Revenue Form 10F100, "Your Rights as a Kentucky Taxpayer", October 2010;  
 (p) Revenue Form 12A012, "Receipt of Seized Property", November 2006;  
 (q) Revenue Form 12A018, "Kentucky Department of Revenue Offer in Settlement Application", June 2011;  
 (r) Revenue Form 12A104, "Notice of Seizure", October 1982;  
 (s) Revenue Form 12A107, "Notice of Sale", January 2000;  
 (t) Revenue Form 12A109-1, "Release of Bank Levy", September 2004;  
 (u) Revenue Form 12A109-2, "Release of Levy", January 2000;  
 (v) Revenue Form 12A109-3, "Release of Levy", January 2008;  
 (w) Revenue Form 12A110, "Release of Levy on Wages, Salary, and Other Income", September 2004;  
 (x) Revenue Form 12A110-1, "Release of Levy on Wages, Salary, and Other Income", January 2008;  
 (y) Revenue Form 12A500, "Certificate of Partial Discharge of Tax Lien", June 2006;  
 (z) Revenue Form 12A501, "Certificate of Subordination of Kentucky Finance and Administration Tax Lien", June 2006;  
 (aa) Revenue Form 12A502, "Application for Certificate of Subordination of Kentucky Tax Lien", October 2006;  
 (ab) Revenue Form 12A503, "Application for Specific Lien Release", October 2006;  
 (ac) Revenue Form 12A504, "Personal Assessment of Corporate Officer or LLC Manager", June 2003;  
 (ad) Revenue Form 12A505, "Waiver Extending Statutory Period of Assessment of Corporate Officer or LLC Manager", June 2003;  
 (ae) Revenue Form 12A506, "Waiver Extending Statutory Period for Collection", June 2003;  
 (af) Revenue Form 12A507, "Table for Figuring the Amount Exempt from Levy on Wages, Salary, and Other Income", November 2006;  
 (ag) Revenue Form 12A508-1, "Notice of Tax Due", January 2008;  
 (ah) Revenue Form 12A508-2, "Notice of Tax Due", January 2008;  
 (ai) Revenue Form 12A508-3, "Notice of Tax Due", November 2008;  
 (aj) Revenue Form 12A508-4, "Notice of Tax Due", November 2008;  
 (ak) Revenue Form 12A514, "Questionnaire for Persons Relative to a Notice of Assessment", August, 1996;  
 (al) Revenue Form 12A517, "Notice of Lien", November 2011;  
 (am) Revenue Form 12A517-1, "Notice of Child Support Lien", November 2008;  
 (an) Revenue Form 12A518, "Certificate of Release of Lien", November 2008;  
 (ao) Revenue Form 12A518-1, "Certificate of Release of Child Support Lien", January 2008;  
 (ap) Revenue Form 12A638, "Statement of Financial Condition for Individuals", July 2004;  
 (aq) Revenue Form 12A638(I), Instructions for Completing Statement of Financial Condition for Individuals", August 2004;

(ar) Revenue Form 12A639, "Statement of Financial Condition for Businesses", August 2004;  
 (as) Revenue Form 12A639(I), "Instructions for Completing Statement of Financial Condition for Businesses", August 2004;  
 (at) Revenue Form 12B019, "Notice of Levy on Wages, Salary, and Other Income", September 2004;  
 (au) Revenue Form 12B019-1, "Notice of Levy on Wages, Salary, and Other Income", September 2011;  
 (av) Revenue Form 12B020, "Notice of Levy", September 2004;  
 (aw) Revenue Form 12B020-2, "Notice of Levy", January 2008;  
 (ax) Revenue Form 21A020, "Request for Copy of Tax Refund Check", October 2006;  
 (ay) Revenue Form 30A005, "Temporary Vendor's Sales Tax Permit", September 1998;  
 (az) Revenue Form 30A006, "Temporary Vendor Sales and Use Tax Return/Processing Document", December 2006;  
 (ba) Revenue Form 30A872, "Record of Money Receipt Issued", October 2000;  
 (bb) Revenue Form 31A001, "Vendor Contact Authorization", July 2006;  
 (bc) Revenue Form 31A004, "Auditor Record of Money Receipt Issued", July 2006;  
 (bd) Revenue Form 31A011-ASH, "Taxpayer Data Questionnaire", December 2011 [March 2009];  
 (be) Revenue Form 31A011-BG, "Taxpayer Data Questionnaire", December 2011 [March 2009];  
 (bf) Revenue Form 31A011-CKY, "Taxpayer Data Questionnaire", December 2011 [March 2009];  
 (bg) Revenue Form 31A011-COR, "Taxpayer Data Questionnaire", December 2011 [March 2009];  
 (bh) Revenue Form 31A011-HOP, "Taxpayer Data Questionnaire", December 2011 [March 2009];  
 (bi) Revenue Form 31A011-LOU, "Taxpayer Data Questionnaire", December 2011 [March 2009];  
 (bj) Revenue Form 31A011-NKY, "Taxpayer Data Questionnaire", December 2011 [March 2009];  
 (bk) Revenue Form 31A011-OWEN, "Taxpayer Data Questionnaire", December 2011 [March 2009];  
 (bl) Revenue Form 31A011-PAD, "Taxpayer Data Questionnaire", December 2011 [March 2009];  
 (bm) Revenue Form 31A011-PIKE, "Taxpayer Data Questionnaire", December 2011 [March 2009];  
 (bn) Revenue Form 31A012, "Interstate Sales/Income Tax Questionnaire", July 2006;  
 (bo) Revenue Form 31A014, "SEATA - Southeastern Association of Tax Administrators Nexus Questionnaire", July 2006;  
 (bp) Revenue Form 31A020, "Office of Field Operations Request for Copy of Tax Return(s)", July 2006;  
 (bq) Revenue Form 31A050, "Electronic Transmittal Authorization", March 2011;  
 (br) Revenue Form 31A110, "Office of Field Operations Estimated/Jeopardy Assessment", June 2012;  
 (bs) Revenue Form 31A114, "Property Audit Request", November 2011;  
 (bt) Revenue Form 31A115, "Agreement Fixing Test Periods", April 2008;  
 (bu) Revenue Form 31A149, "Agreement Fixing Period of Limitation Upon Assessment of Sales, Use or Severance Tax", July 2006;  
 (bv) Revenue Form 31A150, "Agreement Fixing Period of Limitation Upon Assessment of Utility Gross Receipts License Tax", May 2008;  
 (bw) Revenue Form 31A200, "Reporting Agreement", November 2011;  
 (bx) Revenue Form 31A685, "Authorization to Examine Bank Records", May 1985;  
 (by) Revenue Form 31A800, "IIT Review History Document", November 2011;  
 (bz) Revenue Form 31A725, "Statute of Limitations Agreement", July 2006;  
 (ca) Revenue Form 31F006, "Southeastern States

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Information Exchange Program", March 2012~~February 2005~~; and ~~(zzz)[(xxx)]~~ Revenue Form 31F010, "Kentucky's Computer Assisted Audit Program", May 2010.

(2) This material may be inspected, copied, or obtained, subject to applicable copyright law, at the Kentucky Department of Revenue, 501 High Street, Frankfort, Kentucky 40620, or at any Kentucky Department of Revenue Taxpayer Service Center, Monday through Friday, 8 a.m. to 5 p.m.

THOMAS B. MILLER, Commissioner

APPROVED BY AGENCY: February 15, 2013

FILED WITH LRC: February 15, 2013 at 10 a.m.

**PUBLIC HEARING AND PUBLIC COMMENT PERIOD:** A public hearing on this administrative regulation shall be held on March 27th, from 10:00 a.m. to 12:00 p.m., in Room 383, Capitol Annex Building, Frankfort, Kentucky 40601. Individuals interested in being heard at this hearing shall notify this agency in writing at least five (5) workdays prior to the hearing, of their intent to attend. If no notification of intent to attend the hearing is received by that date, the hearing may be cancelled. This hearing is open to the public. Any person who wishes to be heard will be given an opportunity to comment on the proposed administrative regulation. A transcript of the public hearing will not be made unless a written request for a transcript is made. If you do not wish to be heard at the public hearing, you may submit written comments on the proposed administrative regulation. Written comments shall be accepted until April 1, 2013. Send written notification of intent to be heard at the public hearing or written comments on the proposed administrative regulation to the contact person.

**CONTACT PERSON:** DeVon Hankins, Policy Advisor, Office of General Counsel, Finance and Administration Cabinet, 392 Capitol Annex, Frankfort, Kentucky 40601, phone (502) 564-6660, fax (502) 564-9875.

### REGULATORY IMPACT ANALYSIS AND TIERING STATEMENT

Contact Person: Devon Hankins

(1) Provide a brief summary of:

(a) What this administrative regulation does: KRS 131.130(3) authorizes the Department of Revenue to prescribe forms necessary for the administration of any revenue law by the promulgation of an administrative regulation incorporating the forms by reference. This administrative regulation incorporates by reference the required revenue forms used in the general administration of taxes by the Department of Revenue and not limited to a specific tax.

(b) The necessity of this administrative regulation: This administrative regulation is necessary in order for the Department of Revenue to meet the requirements of KRS Chapter 13A.110 which requires that forms required to be submitted by a regulated entity shall be included in an administrative regulation.

(c) How this administrative regulation conforms to the content of the authorizing statutes: KRS 131.130(3) authorizes the Department of Revenue to prescribe forms necessary for the administration of any revenue law by the promulgation of an administrative regulation incorporating the forms by reference. This administrative regulation incorporates by reference the required revenue forms used in the general administration of taxes by the Department of Revenue and not limited to a specific tax.

(d) How this administrative regulation currently assists or will assist in the effective administration of the statutes: This administrative regulation incorporates by reference the required revenue forms used in the general administration of taxes by the Department of Revenue and not limited to a specific tax.

(2) If this is an amendment to an existing administrative regulation, provide a brief summary of:

(a) How the amendment will change this existing administrative regulation: This amendment corrects the existing regulation to add new or update existing Department of Revenue forms.

(b) The necessity of the amendment to this administrative regulation: KRS 131.130(3) authorizes the Department of Revenue to prescribe forms necessary for the administration of any revenue law by the promulgation of an administrative regulation incorporating the forms by reference. Any addition of new forms or a change to existing forms must result in an amendment of the associated

regulation to keep it current.

(c) How the amendment conforms to the content of the authorizing statutes: KRS 131.130(3) authorizes the Department of Revenue to prescribe tax forms necessary for the administration of the tax laws.

(d) How the amendment will assist in the effective administration of the statutes: This amendment will provide taxpayers with the current version of the forms listed herein.

(3) List the type and number of individuals, businesses, organizations, or state and local governments affected by this administrative regulation: All Kentucky taxpayers and their representatives will be affected by the listing of all forms administered by the Department of Revenue in an administrative regulation. Local government will be affected to the extent they utilize forms administered by the Department of Revenue. The Department of Revenue will be affected to the extent that it administers the referenced forms.

(4) Provide an analysis of how the entities identified in question (3) will be impacted by either the implementation of this administrative regulation, if new, or by the change, if it is an amendment, including:

(a) List the actions that each of the regulated entities identified in question (3) will have to take to comply with this administrative regulation or amendment: No actions will have to be taken by the taxpayers or local governments to comply with this administrative regulation.

(b) In complying with this administrative regulation or amendment, how much will it cost each of the entities identified in question (3): There would be no cost incurred by the taxpayer or local government.

(c) As a result of compliance, what benefits will accrue to the entities identified in question (3): Access to current forms and instructions will enable taxpayers to comply with tax laws.

(5) Provide an estimate of how much it will cost the administrative body to implement this administrative regulation:

(a) Initially: The Department of Revenue will not incur additional costs as the result of this regulation.

(b) On a continuing basis: The Department of Revenue will not incur additional costs as the result of this regulation.

(6) What is the source of the funding to be used for the implementation and enforcement of this administrative regulation: Department of Revenue agency funds.

(7) Provide an assessment of whether an increase in fees or funding will be necessary to implement this administrative regulation, if new, or by the change if it is an amendment: This administrative regulation does not require an increase in fees or funding.

(8) State whether or not this administrative regulation established any fees or directly or indirectly increased any fees: This administrative regulation does not establish or increase any fees either directly or indirectly.

(9) TIERING: Is tiering applied? Tiering was not applied because the requirements of this regulation apply to every taxpayer.

### FISCAL NOTE ON STATE OR LOCAL GOVERNMENT

(1) What units, parts, or divisions of state or local government (including cities, counties, fire departments, or school districts) will be impacted by this administrative regulation? The Department of Revenue within the Finance and Administration Cabinet.

(2) Identify each state or federal statute or federal regulation that requires or authorizes the action taken by the administrative regulation. KRS 131.130(3).

(3) Estimate the effect of this administrative regulation on the expenditures and revenues of a state or local government agency (including cities, counties, fire departments, or school districts) for the first full year the administrative regulation is to be in effect. None.

(a) How much revenue will this administrative regulation generate for the state or local government (including cities, counties, fire departments, or school districts) for the first year? None.

(b) How much revenue will this administrative regulation generate for the state or local government (including cities, counties, fire departments, or school districts) for subsequent years? None.

(c) How much will it cost to administer this program for the first

year? No additional cost.

(d) How much will it cost to administer this program for subsequent years? No additional costs.

Note: If specific dollar estimates cannot be determined, provide a brief narrative to explain the fiscal impact of the administrative regulation.

Revenues (+/-): N/A

Expenditures (+/-): N/A

Other Explanation:

**FINANCE AND ADMINISTRATION CABINET**  
**Department of Revenue**  
**Office of Property Valuation**  
**(Amendment)**

**103 KAR 3:030. Property and Severance Forms manual.**

RELATES TO: KRS 42.470, 61.870-61.884, 131.020, 131.030, 131.041-131.081, 131.081(2), (9), (15), 131.110, 131.130, 131.130(3), 131.155, 131.181, 131.183, 131.190, 131.340, 131.500, 131.500(1), (2), (3), (10), 131.510(1), (2)(a), 131.540, 132.020, 132.130-132.180, 132.190, 132.200, 132.220-132.270, 132.290, 132.310, 132.320, 132.360, 132.450, 132.487, 132.510, 132.820, 132.825, 132.990, 133.045, 133.110, 133.120, 133.130, 133.240, 134.015, 134.119, 134.020, 134.121, 134.122, 134.128, 134.129, 134.390, 134.420, 134.430, 134.440, 134.500, 134.590, 134.800, 134.805, 134.810, 134.815, 134.820, 134.825, 134.830, 135.010, 135.020, 135.050, 136.020, 136.050, 136.115-136.180, 136.1802-136.1806, 136.1873, 136.188, 136.310, 136.320, 136.330, 136.335, 136.377, 136.545, 136.575, 136.600-136.660, 137.130, 137.160, 143.030(1), 143.037, 143.040, 143.050, 143.060(1), 143.085, 143.990, 143A.010, 143A.030, 143A.035, 143A.037, 143A.080, 143A.090, 143A.100(1), 143A.991, Ky. Const. Sec. 170

STATUTORY AUTHORITY: KRS 131.130(3)

NECESSITY, FUNCTION, AND CONFORMITY: KRS 131.130(3) authorizes the Department of Revenue to prescribe forms necessary for the administration of any revenue law by the promulgation of an administrative regulation incorporating the forms by reference. This administrative regulation incorporates by reference the required Revenue Forms used in the administration of Property and Severance Taxes by the Department of Revenue.

Section 1. Property Tax - Required Forms. (1) Revenue Form 61A200(P), "Property Tax Forms and Instructions for Public Service Companies 2013[2042]", shall be the packet of files and instructions relating to Revenue Form 61A200 for use by public service companies reporting company name, location and other pertinent filing information with the Department of Revenue.

(2) Revenue Form 61A200, "Public Service Company Property Tax Return for Year Ending December 31, 2012[2044]", shall be filed by public service companies reporting company name, location, and other pertinent filing information with the Department of Revenue.

(3) Revenue Form 61A200(A), "Report of Total Unit System and Kentucky Operations", shall be filed by public service companies with the Department of Revenue, reporting the System and Kentucky original cost, total depreciation and depreciated cost for all operating and non-operating property types as of the end of the taxable year.

(4) Revenue Form 61A200(B), "Report of Kentucky Vehicles, Car Lines and Watercraft", shall be filed by public service companies with the Department of Revenue, reporting the assessed value of all Kentucky apportioned and regular licensed motor vehicles, railroad car lines and commercial watercraft as of the end of the year.

(5) Revenue Form 61A200(C), "Report of Total Unit Operations Balance Sheet", shall be filed by public service companies with the Department of Revenue, reporting a financial statement (balance sheet) as of December 31 for the system operating unit including Kentucky.

(6) Revenue Form 61A200(D), "Report of Total Unit Operations Income Statement", shall be filed by public service companies with

the Department of Revenue, reporting a financial statement (income statement) for twelve (12) months ending December 31 for the system operating unit including Kentucky.

(7) Revenue Form 61A200(E), "Filing Extension Application", shall be used by public service companies to request an extension of time to file the public service company tax return.

(8) Revenue Form 61A200(G), "Report of Capital Stocks", shall be filed by public service companies with the Department of Revenue, reporting an analysis of their capital stocks as of the end of the taxable year.

(9) Revenue Form 61A200(H), "Report of Funded Debt", shall be filed by public service companies with the Department of Revenue reporting an analysis of their debt as of the end of the taxable year.

(10) Revenue Form 61A200(I), "Business Summary by Taxing Jurisdiction", shall be filed by public service companies with the Department of Revenue, reporting a summary of the business activity within each taxing district.

(11) Revenue Form 61A200(J), "Property Summary by Taxing Jurisdiction, Operating and Nonoperating Property", shall be filed by public service companies with the Department of Revenue reporting a summary of the amount of operating and nonoperating property owned or leased in this state, by each county, city and special district.

(12) Revenue Form 61A200(K), "Operating Property Listing by Taxing Jurisdiction", shall be filed by public service companies with the Department of Revenue, reporting an inventory of the amount and kind of operating property, owned or leased, located in this state, for each county, city and special taxing district.

(13) Revenue Form 61A200(K2), "Nonoperating/Nonutility Property Listing by Taxing Jurisdiction", shall be filed by public service companies with the Department of Revenue reporting an inventory of the amount and kind of nonoperating property owned or leased, located in this state, for each county, city and special taxing district.

(14) Revenue Form 61A200(L), "Report of Allocation Factors, Operating and Noncarrier Property for All Interstate Companies", shall be filed by interstate, noncarrier, public service companies with the Department of Revenue, reporting property and business factors in total and for the state of Kentucky.

(15) Revenue Form 61A200(M), "Report of Property and Business Factors for Interstate Railroad and Sleeping Car Companies", shall be filed by interstate railroad and sleeping car companies with the Department of Revenue, reporting property and business factors in total and for the state of Kentucky.

(16) Revenue Form 61A200(N1), "Report of Operating Leased Real Property Located in Kentucky By Taxing District", shall be filed by public service companies with the Department of Revenue, reporting all leased real property and the terms of the lease by taxing district.

(17) Revenue Form 61A200(N2), "Report of Operating Leased Personal Property Located in Kentucky By Taxing District", shall be filed by public service companies with the Department of Revenue, reporting all leased personal property and the terms of the lease by taxing district.

(18) Revenue Form 61A200(N3), "Summary Report of System and Kentucky Operating Lease Payments", shall be filed by public service companies with the Department of Revenue reporting the annual operating lease payments paid during the calendar year.

(19) Revenue Form 61A200(O), "Railroad Private Car Mileage Report", shall be filed by railroad car line companies with the Department of Revenue reporting the name and address of the company and the mileage in Kentucky.

(20) Revenue Form 61A200(Q), "Supplemental Report of Operations for Contained and Residential Landfills", shall be filed by landfills with the Department of Revenue, reporting historic, current, and projected operational information.

(21) Revenue Form 61A200(R), "Report of Property Subject to the Pollution Control Tax Exemption", shall be filed by public service companies with the Department of Revenue, reporting certified pollution control equipment, the original cost and the net book value.

(22) Revenue Form 61A200(U), "Industrial Revenue Bond Property", shall be filed by a public service company to list real and

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tangible personal property purchased with an industrial revenue bond.

(23) Revenue Form 61A202, "2013[2042] Public Service Company Property Tax Return for Railroad Car Line", shall be filed by railroad car line companies with the Department of Revenue, classifying the railcars by type and reporting cost, age, and mileage for each railcar.

(24) Revenue Form 61A206(P), "Public Service Company Property Tax Forms and Instructions for Commercial Air Passenger and Air Freight Carriers 2013[2042]", shall be the packet of files and instructions relating to Revenue Form 61A206 for use by commercial air passenger and air freight carriers reporting company name, location and other pertinent information with the Department of Revenue.

(25) Revenue Form 61A206, "Public Service Company Property Tax Return For Commercial Air Passenger and Air Freight Carriers", shall be filed by all commercial air passenger and air freight carriers reporting taxpayer name, location and other pertinent information with the Department of Revenue.

(26) Revenue Form 61A206(A), "Filing Extension Application for Public Service Company Property Tax Return", shall be used by commercial air passenger and air freight carriers to request an extension of time to file the commercial air passenger and air freight carriers tax return.

(27) Revenue Form 61A206(B), "Report of Kentucky Registered and Licensed Motor Vehicles", shall be filed by commercial air passenger and air freight carriers to report vehicles, both owned and leased, registered within the state of Kentucky as of December 31.

(28) Revenue Form 61A206(C), "Report of Financial Operations for Commercial Air Passenger and Air Freight Carriers", shall be used by all commercial, passenger or cargo airlines conducting business in Kentucky to provide the Department of Revenue with year-end financial statements, a complete annual report, and a complete 10K report (FCC annual report) for the twelve (12) month period ending December 31.

(29) Revenue Form 61A206(D-1), "Report of System Aircraft Fleet", shall be filed by commercial air passenger and air freight carriers providing a complete listing of fleet aircraft owned and capital-leased as of December 31.

(30) Revenue Form 61A206(D-2), "Report of System Aircraft Fleet", shall be filed by commercial air passenger and air freight carriers providing a complete listing of operating leased fleet aircraft.

(31) Revenue Form 61A206(D-3), "Report of System Aircraft Fleet", shall be filed by all commercial air passenger and air freight carriers providing a complete listing of all fleet managed aircraft and aircraft held for resale or nonoperating.

(32) Revenue Form 61A206(E), "Report of Kentucky Flight Statistics By Airport", shall be filed by all commercial air passenger and air freight carriers providing a listing of all arrivals, departures, and ground time at all Kentucky airports and heliports.

(33) Revenue Form 61A206(F), "Report of System and Kentucky Allocation Factors", shall be filed by all commercial air passenger and air freight carriers listing property factors and business factors.

(34) Revenue Form 61A206(G), "Report of Funded Debt", shall be filed by all commercial air passenger and air freight carriers listing all debt obligations, both long term and short term, by class and obligation.

(35) Revenue Form 61A206(H), "Report of Operating Leased Real Property Located in Kentucky By Taxing District", shall be filed by all commercial air passenger and air freight carriers listing all real property in Kentucky leased on an operating lease basis.

(36) Revenue Form 61A206(I), "Report of Operating Leased Personal Property Located in Kentucky By Taxing District", shall be filed by all commercial air passenger and air freight carriers listing all personal property in Kentucky leased on an operating lease basis.

(37) Revenue Form 61A206(J), "Summary Report of System and Kentucky Operating Lease Payments", shall be filed by all commercial air passenger and air freight carriers listing all annual operating lease payments.

(38) Revenue Form 61A206(K), "Report of Owned Real Prop-

erty Located in Kentucky By Taxing District", shall be filed by all commercial air passenger and air freight carriers listing all real property owned in Kentucky.

(39) Revenue Form 61A206(L), "Report of Owned Personal Property Located in Kentucky By Taxing District", shall be filed by all commercial air passenger and air freight carriers listing all personal property owned in Kentucky.

(40) Revenue Form 61A206(M), "Summary Report of Total System and Kentucky Operations", shall be filed by all commercial air passenger and air freight carriers listing all real and personal property owned and leased, providing the original cost, depreciation and depreciated cost values.

(41) Revenue Form 61A206(N), "Industrial Revenue Bond Property", shall be filed by all commercial air passenger and air freight carriers listing real and tangible property purchased with an industrial revenue bond.

(42) Revenue Form 61A206(O), "Public Service Company Sales", shall be filed by commercial air passenger and air freight carriers listing any assets bought or sold during the year.

(43) Revenue Form 61A207(P), "Commercial Watercraft Personal Property Tax Return 2013[2042]", shall be the packet of files and instructions relating to Revenue Form 61A207 for use by commercial watercraft owners both resident and nonresident, reporting the watercraft's book value, original cost and total and Kentucky route mileage with the Department of Revenue.

(44) Revenue Form 61A207, "2013[2042] Commercial Watercraft Personal Property Tax Return", shall be filed by all commercial watercraft owners, both resident and nonresident, reporting the watercraft's book value, original cost, and total and Kentucky route mileage with the Department of Revenue.

(45) Revenue Form 61A207(A), "Report of Owned Vessels in Your Possession", shall be filed with the Department of Revenue, reporting all owned vessels (both available and operating) in their fleet as of January 1, 2013[2042].

(46) Revenue Form 61A207(B), "Report of Owned Vessels - in Possession of Others", shall be filed with the Department of Revenue, reporting all owned vessels that are in possession of other persons, companies, corporations, operators, or charterers as of January 1, 2013[2042].

(47) Revenue Form 61A207(C), "Report of Nonowned Vessels in Your Possession", shall be filed with the Department of Revenue, reporting all nonowned vessels (both available and operating) in their fleet as of January 1, 2013[2042].

(48) Revenue Form 61A207(D), "Commercial Watercraft Valuation Worksheet", shall be filed with the Department of Revenue, reporting the original cost, cost of rebuilds and the cost of major improvements of all owned and nonowned vessels.

(49) Revenue Form 61A207(E), "Report of Kentucky Route Miles", shall be filed with the Department of Revenue reporting the system route miles traveled on Kentucky waterways.

(50) Revenue Form 61A207(F), "Report of System Route Miles", shall be filed with the Department of Revenue reporting the system route miles traveled on United States waterways.

(51) Revenue Form 61A209, "Public Service Company Sales", shall be filed by public service companies with the Department of Revenue, reporting any full or partial sale or purchase of assets of the public service company.

(52) Revenue Form 61A211, "Public Service Company Schedule of Owned and/or Leased Motor Vehicles with Kentucky Situs", shall be filed by public service companies with the Department of Revenue reporting all motor vehicles owned or leased within Kentucky.

(53) Revenue Form 61A211(I), "Instructions Public Service Company Schedule of Owned and/or Leased Motor Vehicles with Kentucky Situs", shall provide instructions for completing Revenue Form 61A211, "Public Service Company Schedule of Owned and/or Leased Motor Vehicles with Kentucky Situs".

(54) Revenue Form 61A230, "Notice of Assessment", shall be sent by the Department of Revenue to the taxpayer notifying him or her of the final assessment of the public service company property.

(55) Revenue Form 61A240, "Notice of Assessment", shall be sent by the Department of Revenue to the taxpayer notifying him or her of a tentative assessment of the public service company property. This notice shall inform the taxpayer of the protest period.

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(56) Revenue Form 61A250, "Notice of Assessment", shall be sent by the Department of Revenue to the taxpayer notifying the taxpayer of his or her claim of assessed value on public service company property.

(57) Revenue Form 61A255, "Public Service Company Property Tax Statement", shall be used by the counties, schools and special districts to bill public service companies for local property taxes.

(58) Revenue Form 61A255(I), "Instructions for 61A255, Public Service Company Property Tax Statement", shall provide instructions for completing Revenue Form 61A255, "Public Service Company Property Tax Statement".

(59) Revenue Form 61A500(P), "~~2013~~[2042] Personal Property Tax Forms and Instructions for Communications Service Providers and Multichannel Video Programming Service Providers", shall be the packet of files and instructions relating to Revenue Form 61A500 for use by telecommunication, satellite, and cable television companies, reporting all tangible personal property with the Department of Revenue.

(60) Revenue Form 61A500, "~~2013~~[2042] Tangible Personal Property Tax Return for Communications Service Providers and Multichannel Video Programming Service Providers", shall be filed by telecommunications, satellite, and cable television companies, reporting all tangible personal property with the Department of Revenue.

(61) Revenue Form 61A500(H), "Report of Total Personal Tangible Property in Kentucky", shall be filed by telecommunication, satellite, and cable television companies with the Department of Revenue, summarizing the Kentucky original cost, depreciation, and net book value of each class of tangible personal property.

(62) Revenue Form 61A500(I), "Summary of Gross Personal Tangible Property Listing by Taxing District", shall be filed by telecommunication, satellite, and cable television companies with the Department of Revenue, summarizing the Kentucky Original Cost by taxing jurisdiction.

(63) Revenue Form 61A500(J), "Summary of Reported Personal Tangible Property Listing by Taxing District", shall be filed by telecommunication, satellite, and cable television companies with the Department of Revenue, summarizing the Kentucky reported value by taxing jurisdiction.

(64) Revenue Form 61A500(K), "Personal Tangible Property Listing by Taxing District", shall be filed by telecommunication, satellite and cable television companies with the Department of Revenue and shall contain an inventory of the amount and kind of personal property owned and located in Kentucky by taxing jurisdiction.

~~(65) Revenue Form 61A507, "Nonresident Watercraft Property Tax Statement", shall be used by county clerks and local tax jurisdictions to bill assessments of nonresident watercraft personal property.~~

~~(66) Revenue Form 61A508, "Annual Report of Distilled Spirits in Bonded Warehouse", shall be filed by distilleries with the Department of Revenue to report inventory as of January 1.~~

~~(66) [(67)] Revenue Form 61A508-S1, "Schedule 1 Department of Property Valuation Cost of Production Schedule", shall be filed by distilleries with the Department of Revenue, reporting the average cost per gallon of production.~~

~~(67) [(68)] Revenue Form 61A508-S2, "Schedule 2 Department of Property Valuation Storage Cost Schedule", shall be filed by distilleries with the Department of Revenue, reporting average per barrel storage cost.~~

~~(68) [(69)] Revenue Form 61A508-S3, "Schedule 3 Schedule of Bulk Sales", shall be filed by distilleries with the Department of Revenue, reporting the date of the sale or purchase, the number of barrels, age, and the price.~~

~~(69) [(70)] Revenue Form 61A508-S4, "Schedule 4", shall be filed by distilleries with the Department of Revenue, reporting the fair cash value of bulk inventory summarized on Form 61A508.~~

~~(70) [(74)] Revenue Form 61A508-S5, "Schedule 5", shall be filed by distilleries with the Department of Revenue, reporting the fair cash values of case goods summarized on Form 61A508.~~

~~(71) [(72)] Revenue Form 61A509, "Distilled Spirits or Telecoms Property Tax Statement", shall be used by county clerks and local tax jurisdictions to bill assessments of distilled spirits and telecom~~

personal property.

~~(72) [(73)] Revenue Form 61F007, "Notification Protesting Your Commercial Watercraft Assessment", shall inform taxpayers of the protest procedures on Commercial Watercraft assessments.~~

~~(73) [(74)] Revenue Form 61F008, "Notification Protesting Your Assessment", shall inform taxpayers of the protest procedures on Railroad Car Line assessments.~~

~~(74) [(75)] Revenue Form 61F009, "Notification Protesting Your Assessment", shall inform taxpayers of the protest procedures on Public Service Company Property Tax assessments.~~

~~(75) [(76)] Revenue Form 61F010, "Property Value Assessments for Public Service and Centrally Assessed Companies - Assessment of Distilled Spirits in Bonded Warehouses", shall inform taxpayers of the protest procedures on Distilled Spirits assessments.~~

~~(76) [(77)] Revenue Form 62A007, "Motor Vehicle Tax and/or Registration Renewal Notice", shall be issued by the Department of Revenue to notify motor vehicle owners of their ad valorem property tax liabilities and registration renewal deadline.~~

~~(77) [(78)] Revenue Form 62A007S, "Motor Vehicle/Boat Property Tax Notice - Second Notice", shall be issued by the Department of Revenue to notify motor vehicle and boat owners of their delinquent ad valorem property tax liabilities.~~

~~(78) [(79)] Revenue Form 62A008, "Motor Vehicle Tax Notice", shall be issued by the Department of Revenue to notify motor vehicle owners of their ad valorem property tax liabilities.~~

~~(79) [(80)] Revenue Form 62A009, "Map Sales Invoice", shall be provided to the customer by the Department of Revenue as a receipt for payment of maps purchased.~~

~~(80) [(84)] Revenue Form 62A010, "Notice for Boat Transfer", shall be issued to January 1 owners of boats transferred during the calendar year informing them of the ad valorem tax due on the transferred boat.~~

~~(81) [(82)] Revenue Form 62A013, "Application for Assessment Moratorium Certificate", shall be filed by property owners seeking an assessment moratorium on qualifying existing property undergoing repair, rehabilitation or restoration. The form shall be filed with the proper administering agency of the county in which the property is located, thirty (30) days prior to restoration or repair.~~

~~(82) [(83)] Revenue Form 62A015, "~~2013~~[2042] Motor Vehicle and Watercraft Property Tax Rate Certification", shall be submitted annually to the Department of Revenue by motor vehicle and watercraft taxing jurisdictions to certify the rates established by the taxing jurisdiction for motor vehicles and watercraft.~~

~~(83) [(84)] Revenue Form 62A016, "Quietus", shall be issued by the Department of Revenue to certify that a county clerk is in good standing with regard to the conduct of ad valorem property tax collection duties.~~

~~(84) [(85)] Revenue Form 62A017, "County Clerk's Claim for Calculation of Motor Vehicle and Boat Bills", shall be completed by the Department of Revenue and county clerk to certify the total number of motor vehicle and boat accounts for a given county and determine the county clerk's compensation for making tax bills.~~

~~(85) [(86)] Revenue Form 62A020, "Intercounty Property Tax Collections", shall be completed by the Department of Revenue to list distributions of ad valorem property tax made to individual taxing jurisdictions.~~

~~(86) [(87)] Revenue Form 62A023, "Application for Exemption from Property Taxation", shall be filed by organizations seeking a property tax exemption under Ky. Const. Sec. 170. This form shall be filed with the property valuation administrator of the county in which the property is located[Department of Revenue].~~

~~(87) [(88)] Revenue Form 62A030, "Request for Reproduction of PVA Public Records and Contract for Commercial Users", shall be submitted to request copies of documents required to be retained by the PVA.~~

~~(88) [(89)] Revenue Form 62A044, "Affidavit for Correction/Exoneration of Motor Vehicle/Boat/Trailer Property Tax", shall be completed by the owner of a vehicle, boat, or trailer at the property valuation administrator's office in order to correct owner or vehicle, boat, or trailer information in the ad valorem tax computer system. The PVA shall present the form to the county clerk when a tax refund is authorized.~~

~~(89) [(90)] Revenue Form 62A200(P), "~~2013~~[2042] Unmined~~

Coal Property Tax Information Return", shall be the packet of files and instructions relating to Revenue Form 62A200 for use by owners or lessees of unmined minerals, reporting filer information with the Department of Revenue.

(90)[(91)] Revenue Form 62A200, "2013[2012] Unmined Coal Property Tax Information Return", shall be filed by owners or lessees of unmined minerals, reporting filer information with the Department of Revenue.

(91)[(92)] Revenue Form 62A200, "Schedule A Fee Property Ownership", shall be filed by owners or lessees of unmined minerals with the Department of Revenue, reporting ownership information for each parcel or royalty information for each leased parcel.

(92)[(93)] Revenue Form 62A200, "Schedule B Leased Property", shall be filed by all lessees and sublessees with the Department of Revenue, reporting ownership information for each parcel or royalty information for each leased parcel.

(93)[(94)] Revenue Form 62A200, "Schedule C Property or Stock Transfers", shall be filed by both purchasers and sellers of unmined mineral property, with the Department of Revenue, reporting details of the transaction.

(94)[(95)] Revenue Form 62A200, "Schedule D Lease Terminations, Transfers or Assignments", shall be filed by lessors or lessees of unmined minerals, with the Department of Revenue, reporting the parcel number, the date the lease was terminated and the seams assigned.

(95)[(96)] Revenue Form 62A200, "Schedule E Farm Exception to Unmined Minerals Tax", shall be filed by surface owners, who own the mineral rights in their entirety and are engaged primarily in farming, to be excepted from the unmined minerals tax.

(96)[(97)] Revenue Form 62A200, "Schedule F Geological Information by County", shall be filed by owners or lessees of unmined minerals, with the Department of Revenue, reporting exploration and analytical information.

(97) Revenue Form 62A301-S, "Omitted Real Estate Property Tax Bill", shall be used by the sheriff to inform taxpayers of an omitted real estate property tax liability.

(98) Revenue Form 62A302, "Request for Information for Local Board of Tax Appeals", shall be filed by taxpayers with the property valuation administrator, if appealing their assessment on real property.

(99) Revenue Form 62A304, "Property Valuation Administrator's Recapitulation of Real Property Tax Roll", shall be filed by the property valuation administrator by the first Monday in April, showing a recapitulation of property assessments by type of property and by taxing district. This form shall also be known as "first recap".

(100) Revenue Form 62A305, "Property Valuation Administrator's Summary of Real Property Tax Roll Changes (Since Recapitulation)", shall be filed by the property valuation administrator within six (6) days of the conclusion of the real property tax roll inspection period, showing all changes made since the submission of Revenue Form 62A304. This form shall also be known as "final recap" or "second recap".

(101) Revenue Form 62A307, "Property Owner Conference Record", shall be used by the property valuation administrator to document a property owner's appeal conference. The property owner or his or her representative shall be asked to sign the record and shall be given a copy of the record.

(102) Revenue Form 62A323, "Record of Additions and Deletions", shall be used by the PVA to report all real property additions and deletions for a particular assessment year.

(103) Revenue Form 62A329, "Annual Report of Domestic Life Insurance Companies", shall be filed by life insurance companies doing business in Kentucky, with the Department of Revenue, reporting the fair cash value of the company's intangible property, both taxable and exempt, and the aggregate amount.

(104) Revenue Form 62A350, "Application for Exemption Under the Homestead/Disability Amendment", shall be filed by property owners seeking an exemption from property taxes under Ky. Const. Sec. 170. This application shall be filed with the property valuation administrator of the county in which the residential unit is located.

(105) Revenue Form 62A352, "Notice to Real Property Owner of Assessment by Property Valuation Administrator", shall be

mailed to the property owner by the property valuation administrator notifying him or her of the assessment amount and of his or her appeal rights.

(106) Revenue Form 62A353, "Notice of Listing of Omitted Real Property", shall be mailed by the property valuation administrator to the property owner. This document shall notify the property owner that his or her omitted property has been listed and assessed and of his or her appeal rights.

(107) Revenue Form 62A354, "Notice to Property Owner of Final Decision of Board of Assessment Appeals", shall be sent from the Board of Assessment Appeals to the property owner to inform him or her of its ruling.

(108) Revenue Form 62A358, "Receipt for Transferring Delinquent Property Tax Bills From the Sheriff to the County Clerk", shall be signed by both the sheriff and county clerk to affirm the number and total amount of delinquent tax bills transferred from the sheriff to the county clerk.

(109) Revenue Form 62A358-S, "Supplemental Receipt to Document Timely Postmarked Payments Received After the Delinquent Tax Bill Transfer Date", shall be signed by both the sheriff and the county clerk to affirm payments received by the sheriff via mail and postmarked timely after the transfer date.

(110) Revenue Form 62A359, "Sheriff's Report of Real Property Tax Bills Transferred to the County Clerk", shall be used by the sheriffs to report delinquent real estate tax bills that were transferred from the sheriff to the county clerk's office.

(111) Revenue Form 62A360, "Order Correcting Erroneous Assessment", shall be issued to the collection agency (county sheriff or clerk) and taxpayer correcting an erroneous mineral property tax assessment.

(112) Revenue Form 62A362, "Sheriff's Report of Delinquent Personal Property Tax Bills Transferred to the County Clerk", shall be used by the sheriff to report delinquent personal property tax bills transferred from the sheriff to the county clerk's office.

(113) Revenue Form 62A363, "County Clerk's Claim for Preparing Tax Bills", shall be submitted by the county clerk in order to receive payment for each property tax bill prepared, with one-half (1/2) paid out of the county treasury and one-half (1/2) paid out of the State Treasury.

(114) Revenue Form 62A363-B, "County Clerk's Claim for Preparing Omitted Tax Bills", shall be submitted by the county clerk in order to receive payment of one (1) dollar for each omitted property tax bill prepared, with one-half (1/2) paid out of the county treasury and one-half (1/2) paid out of the State Treasury.

(115) Revenue Form 62A364, "County Clerk's Monthly Report of Omitted Assessments", shall be used by the county clerk to report omitted assessments made by the property valuation administrator.

(116) Revenue Form 62A365, "Nonresidency Affidavit", shall be filed as proof of nonresidency in Kentucky as of January 1, for ad valorem tax purposes.

(117) Revenue Form 62A366, "Order Correcting Erroneous Assessment", shall be filed by the property valuation administrator with the sheriff, to correct an error made in an assessment of property.

(118) Revenue Form 62A366-D, "Order Correcting Erroneous Delinquent Assessment", shall be filed by the property valuation administrator with the sheriff, to correct an error made in a delinquent assessment of property.

(119) Revenue Form 62A366R, "Exoneration Form for Property Tax Refund", shall be filed by a taxpayer for refunds of property tax.

(120) Revenue Form 62A367, "Authorization for Preparing Additional/Supplemental Property Tax Bills", shall be used by a property valuation administrator to prepare additional or supplemental tax bills.

(121) Revenue Form 62A367-A, "Instructions for Preparation of Additional/Supplemental Tax Bills and Official Receipt", shall be provided to assist the PVA with the preparation of additional or supplemental tax bills.

(122) Revenue Form 62A368-A, "County Clerk's Monthly Report of Delinquent Tax Collections", shall be used by county clerks to report monthly to the Department of Revenue delinquent property tax collections for the 1997 tax year only.

(123) Revenue Form 62A368-B, "County Clerk's Monthly Report of Delinquent Tax Collections", shall be used by county clerks to report monthly to the Department of Revenue delinquent property tax collections for tax years after 1997.

(124) Revenue Form 62A369, "County Clerk's Monthly Report of Delinquent Tax Collections", shall be used by county clerks to report monthly to the Department of Revenue delinquent property tax collections for 1996 and earlier tax years.

(125) Revenue Form 62A369-A, "County Clerk's Monthly Report of Delinquent Tax Collections", shall be used by county clerks to report monthly to the Department of Revenue state commission from delinquent property tax collections.

(126) Revenue Form 62A370, "Kentucky Department of Revenue Certificate of Registration", shall be issued by the Department of Revenue to individuals, corporations or partnerships proving eligibility to purchase certificates of delinquency. This certificate shall be presented to the county clerk at the time certificates of delinquency are offered for sale.

(127) Revenue Form 62A370A, "Kentucky Department of Revenue Application for Certificate of Registration to Purchase Certificates of Delinquency", shall be submitted to the Department of Revenue by individuals, corporations or partnerships seeking to purchase certificates of delinquency offered for sale by the county clerk.

(128) Revenue Form 62A372, "Sheriff's List of Orders Correcting Erroneous Assessments", shall be used by the sheriff to report all exonerations made to the tax bills by the property valuation administrator.

(129) Revenue Form 62A372-A, "Certification", shall be used by the sheriff to affirm that the list of exonerations is accurate.

(130) Revenue Form 62A373, "Certificate of Transfer for Property Tax Payment", shall be issued by the sheriff to a person who has paid property taxes on behalf of another and wishes to be treated as a transferee under KRS 134.121.

(131) Revenue Form 62A374, "County Clerk Certificate of Delinquency Sale Registration", shall be used by the county clerk to register third parties interested in purchasing certificates of delinquency offered for sale by the county clerk.

(132) Revenue Form 62A375, "Release of Certificate of Delinquency Assigned to a Third Party", shall be used by the county clerk to release the lien of a certificate of delinquency that has been refunded to a third party purchaser.

(133) Revenue Form 62A378, "Report of Mobile Homes and Recreational Vehicles Not Registered in this State", shall be filed by every person providing rental space for mobile homes and recreational vehicles not registered in Kentucky. This form shall be filed with the property valuation administrator of the county in which the park is located.

(134) Revenue Form 62A379, "Listing of Omitted Real Property", shall be used by a taxpayer to voluntarily list any property previously omitted from the tax roll or shall be used by a property valuation administrator to list any involuntarily omitted property.

(135) Revenue Form 62A380, "Notification of Updated Mailing Address from Sheriff to Property Valuation Administrator", shall be used by the sheriff to provide an updated address to the property valuation administrator in accordance with KRS 134.119(8).

(136) Revenue Form 62A384C, "Clay Property Tax Return", shall be filed with the Department of Revenue by persons owning or leasing clay property, reporting the owner's name and address, percent ownership, product tons, and royalty rate.

(137) Revenue Form 62A384C(I) "Instructions to Complete Clay Property Tax Return for 2013[2012] Tax Year", shall be used by owners and lessees of land containing mineable clay minerals to file Revenue Form 62A384C.

(138) Revenue Form 62A384-G, "Natural Gas Property Tax Return", shall be filed with the Department of Revenue by persons owning or leasing developed natural gas properties, reporting the location of the property, total yearly gas production, number of producing wells, and the total dollar value of production.

(139) Revenue Form 62A384-G/O(I) "Gas/Oil," shall be used as a letter informing owners of natural gas and oil property of the responsibility to file, the filing deadline, and where to locate the forms.

(140) Revenue Form 62A384L, "Limestone, Sand and Gravel

Property Tax Return", shall be filed with the Department of Revenue by persons owning or leasing limestone, sand or gravel properties reporting mineral location, type of mining and production in the last three (3) years.

(141) Revenue Form 62A384-O, "Oil Property Tax Return Lease Report", shall be filed with the Department of Revenue by all persons, corporations, businesses and partnerships owning, leasing or having knowledge of developed oil properties to report developed oil property in Kentucky.

(142) Revenue Form 62A385, "Sheriff's Official Receipt for Property Tax Bills", shall be used by sheriffs to acknowledge receipt of the county's property tax bills and to document the total tax amount to be collected for each taxing district.

(143) Revenue Form 62A385-A, "Sheriff's Receipt For Unpaid and Partially Paid Tax Bills", shall be used by incoming sheriffs to give receipt to the outgoing sheriff for the unpaid and partially paid tax bills outstanding when he or she assumes office.

(144) Revenue Form 62A393, "Sheriff's Property Tax Account Statement", shall be used by the Department of Revenue to conduct the annual property tax settlement with the sheriff.

(145) Revenue Form 62A393-A, "Incoming Sheriff's Property Tax Account Statement", shall be used by the Department of Revenue to conduct the property tax settlement with the incoming sheriff.

(146) Revenue Form 62A393-B, "Outgoing Sheriff's Property Tax Account Statement", shall be used by the Department of Revenue to conduct the property tax settlement with the outgoing sheriff.

(147) Revenue Form 62A394, "Sheriff's Monthly Report of Property Tax Collections", shall be used by sheriffs to report to the Department of Revenue property tax collections for the month.

(148) Revenue Form 62A394-MV, "County Clerk's Monthly Report of Motor Vehicle Property Tax Collections", shall be submitted by the county clerk to the Department of Revenue and local taxing jurisdictions to report ad valorem property tax collections for the month.

(149) Revenue Form 62A398, "Property Valuation Administrator's Bond", shall be completed by property valuation administrators evidencing surety with the Commonwealth and a local school board and affirming a commitment to fulfill the duties of the office.

(150) Revenue Form 62A500(P), "2013[2012] Personal Property Tax Forms and Instructions", shall be the packet of files and instructions relating to Revenue Form 62A500 for use by owners or lessees of tangible personal property reporting taxpayer information, original cost of tangible property and reported value of tangible property with either the property valuation administrator of the county of taxable situs or with the Department of Revenue.

(151) Revenue Form 62A500, "2013[2012] Tangible Personal Property Tax Return", shall be filed by owners or lessees of tangible personal property reporting taxpayer information, original cost of tangible property and reported value of tangible property with either the property valuation administrator of the county of taxable situs or with the Department of Revenue.

(152) Revenue Form 62A500-A, "2013[2012] Tangible Personal Property Tax Return (Aircraft Assessments Only)", shall be filed by owners or lessees of aircraft not used for commercial purposes, with either the property valuation administrator of the county of taxable situs or with the Department of Revenue, reporting the federal registration number, make and model, and taxpayer's value for each aircraft.

(153) Revenue Form 62A500-C, "Consignee Tangible Personal Property Tax Return", shall be filed by persons in possession of consigned inventory, that has not been reported on Revenue Form 62A500, with either the property valuation administrator of the county of taxable situs or the Department of Revenue, reporting consignor information and consigned inventory information.

(154) Revenue Form 62A500-L, "Lessee Tangible Personal Property Tax Return", shall be filed by lessees of tangible personal property who did not list the property on Revenue Form 62A500, with either the property valuation administrator of the county of taxable situs or with the Department of Revenue, reporting lessor information and equipment information.

(155) Revenue Form 62A500-M1, "Boat Dealer's Used Inventory Listing for Line 31 Tangible Personal Property Tax Return",

shall be filed by boat dealers with the property valuation administrator of each county of taxable situs or with the Department of Revenue, containing a detailed listing of used boats held for sale by a licensed boat dealer.

(156) Revenue Form 62A500-S1, "Automobile Dealer's Inventory Listing for Line 34 Tangible Personal Property Tax Return", shall be filed by automobile dealers, dealers with new boat and marine equipment held under a floor plan or dealers with new farm machinery held under a floor plan with the property valuation administrator of each county of taxable situs or with the Department of Revenue, containing a detailed listing of property reported on line 34 of the Tangible Personal Property Tax Return.

(157) Revenue Form 62A500-W, "2013[2042] Tangible Personal Property Tax Return (Documented Watercraft)", shall be filed by owners or lessees of documented vessels not used for commercial purposes, with either the property valuation administrator of the county of taxable situs or with the Department of Revenue, reporting the coast guard number, make and model and taxpayer's value for each watercraft.

(158) Revenue Form 62A600, "Domestic Savings and Loan Tax Return", shall be filed with the Department of Revenue by savings and loans operating solely in Kentucky, reporting the balances in their capital accounts.

(159) Revenue Form 62A601, "Foreign Savings and Loan Tax Return", shall be filed with the Department of Revenue by foreign savings and loans authorized to do business in this state, reporting the balances in their capital accounts.

(160) Revenue Form 62A601-S2, "Schedule B, Computation of Exempt Securities", shall be filed with the Department of Revenue, by taxpayers filing Revenue Form 62A600 or 62A601, reporting the market value of U. S. government securities.

(161) Revenue Form 62A850, "Bank Deposits Tax Return", shall be filed with the Department of Revenue by financial institutions, reporting the amount of its deposits as of the preceding January 1.

(162) Revenue Form 62A862, "Certification of Tax Rate for Bank Deposits Franchise Tax", shall be filed by the local taxing district with the Department of Revenue to notify the Department of Revenue of the rate set on bank deposits.

(163) Revenue Form 62A863, "Financial Institutions Local Deposits Summary Report", shall be filed with the Department of Revenue, by financial institutions, reporting all deposits located within the state as of the preceding June 30, along with a copy of the most recent summary of deposits filed with the Federal Deposit Insurance Corporation.

(164) Revenue Form 62A863-A, "Schedule A, Summary of Net Deposits", shall be filed with the Department of Revenue, by financial institutions filing Revenue Form 62A863, to summarize deposits.

(165) Revenue Form 62A880, "Personal Property Assessment", shall be sent by the Department of Revenue to the owner of omitted personal property notifying him or her of the value assessed by the department as well as all applicable penalties and interest.

(166) Revenue Form 62B003, "Unmined Coal Notice of Tax Assessment", shall be sent by the Department of Revenue to the taxpayer notifying him or her of the value of his or her interest in unmined coal property.

(167) Revenue Form 62B011, "Limestone, Sand, or Gravel Assessment Notice", shall be sent by the Department of Revenue to the taxpayer notifying him or her of the value of his or her interest in limestone, sand or gravel property.

(168) Revenue Form 62B012, "Oil Assessment Notice", shall be sent by the Department of Revenue to the taxpayer notifying him or her of the value of his or her interest in oil property.

(169) Revenue Form 62B013, "Clay Assessment Notice", shall be sent by the Department of Revenue to the taxpayer notifying him or her of the value of his or her interest in clay property.

(170) Revenue Form 62B015, "Gas Assessment Notice", shall be sent by the Department of Revenue to the taxpayer notifying him or her of the value of his or her interest in gas property.

(171) Revenue Form 62F003, "Appeals Process for Real Property Assessments", shall be an informational brochure on the procedure to follow to appeal an assessment on real property.

(172) Revenue Form 62F015, "PVA Open Records Commercial Fee Guidelines", shall be used by the PVA to establish fees to be charged for the cost of reproduction, creation, or other acquisition of records.

(173) Revenue Form 62F031, "Appeal to Local Board of Assessment Appeals", shall be filed with the county clerk by any taxpayer who wishes to appeal his or her assessment on real property.

(174) Revenue Form 62F200, "Important Reminder" shall be a postcard mailed to previous filers of the Unmined Coal Property Tax Information Return as a reminder of the responsibility to file, the filing deadline, and where to locate the forms.

(175) Revenue Form 62F384-G, "Important Reminder" shall be a postcard mailed to previous filers of the Natural Gas Property Tax Return as a reminder of the responsibility to file, the filing deadline, and where to locate the forms.

(176) Revenue Form 62F500, "Important Reminder" shall be a postcard mailed to previous filers of the Tangible Personal Property Tax Return as a reminder of the responsibility to file, the filing deadline and where to locate the forms.

(177) Revenue Form 62F1341, "Exemptions Allowed for Savings and Loans, Savings Banks and Similar Institutions for Intangible Property Tax Purposes", shall inform taxpayers, subject to intangible property tax on the value of their capital stock, of those institutions which issue obligations that are exempt from state ad valorem taxation.

Section 2. Severance Taxes - Required Forms. (1) Revenue Form 10A100, "Kentucky Tax Registration Application", shall be filed by taxpayers with a coal severance and processing tax account listing taxpayer information including mine name and mining permit number.

(2) Revenue Form 10A104, "Update Or Cancellation Of Kentucky Tax Account(s)", shall be used by taxpayers with a coal severance and processing tax account to update business information or to cancel the account.

(3) Revenue Form 55A004, "Coal Severance Tax Seller/Purchaser Certificate", shall be filed by the taxpayer to verify purchase coal deductions.

(4) ~~(3)~~ Revenue Form 55A100, "Coal Severance Tax Return", shall be filed monthly by the taxpayer to report production and tax due.

(5) ~~(4)~~ Revenue Form 55A100, "Part IV - Schedule of Purchased Coal", shall be used by the taxpayer to report coal purchased for processing and resale. "Part V - Schedule for Thin Seam Coal Tax Credit", shall be used by the taxpayer to apply for tax credit for underground mining of thin coal seams.

(6) ~~(5)~~ Revenue Form 55A101, "Coal Severance Tax Return Instructions", shall be included with the coal tax return mailed to the taxpayer to assist in the completion of his or her return.

(7) ~~(6)~~ Revenue Form 55A131, "Credit Memorandum", shall be used by the department to issue a credit to the taxpayer for an overpayment rather than a refund.

(8) ~~(7)~~ Revenue Form 55A209, "Severance Tax Refund Application", shall be used by the taxpayer for the purpose of requesting a refund of tax overpaid.

(9) ~~(8)~~ Revenue Form 56A001, "Application for Certificate of Registration Minerals and Natural Gas Tax", shall be used by persons dealing in minerals, natural gas or natural gas liquids who wish to register with the Department of Revenue to acquire an account number.

(10) ~~(9)~~ Revenue Form 56A100, "Natural Gas and Natural Gas Liquids Tax Return", shall be used by registered natural gas and natural gas liquids taxpayers monthly to report production and tax due.

(11) ~~(10)~~ Revenue Form 56A101, "Minerals Tax Return", shall be used by registered mineral taxpayers monthly to report production and tax due.

(12) ~~(11)~~ Revenue Form 56A106, "Minerals Tax Certificate of Exemption", shall be used by mineral taxpayers to claim exemptions from minerals tax for minerals purchased for the maintenance of a privately maintained but publicly dedicated road.

(13) ~~(12)~~ Revenue Form 56A107, "Schedule A, Allocation of Gross Value of Minerals Severed in Kentucky and Schedule B,

Minerals Purchased from Others for Processing by Taxpayer", shall be used by mineral taxpayers to compute gross value of minerals to be allocated and to show the allocation by county of the gross value of minerals severed in Kentucky and also shall be used by a taxpayer for showing minerals that are purchased from others for processing by the taxpayer.

(14)[(43)] Revenue Form 56A108, "Schedule A, Gross Value of Natural Gas Sold to Nonconsumers and Schedule B, Taxable Gross Value of Natural Gas and Natural Gas Liquids Extracted in Kentucky by Taxpayer - Allocation", shall be used by natural gas taxpayers to show details of all natural gas extracted in Kentucky and sold to nonconsumers and also shall be used by natural gas taxpayers to allocate the natural gas to the county or counties where the natural gas or natural gas liquids were located prior to extraction.

(15)[(44)] Revenue Form 56A109, "Schedule C, Natural Gas First Purchased by Taxpayer From Kentucky Producers", shall be used by natural gas taxpayers who are first purchasers of natural gas to show gross value by county or counties from which the natural gas was extracted.

(16)[(45)] Revenue Form 56A110, "Minerals Tax Return Attachment, Schedule C, Computation of Clay Severed and Processed in Kentucky and Allocation of Tax Attributable to Clay", shall be used by mineral taxpayers that sever clay to compute tax due.

(17)[(46)] Revenue Form 56A112, "Crude Petroleum Transporter's Monthly Report, Kentucky Oil Production Tax", shall be used by registered crude petroleum transporter's for reporting gross value and tax due.

(18)[(47)] Revenue Form 56A113, "Minerals Tax Credit for Limestone Sold in Interstate Commerce", shall be used by mineral taxpayers for the purpose of determining the eligibility for the minerals tax credit.

(19)[(48)] Revenue Form 56A114, "Crude Petroleum Transporter's Application for Registration", shall be used by crude petroleum transporters who wish to acquire an account number with the Kentucky Department of Revenue.

Section 3. Incorporation by Reference. (1) The following material is incorporated by reference:

(a) Property tax - referenced material:

1. Revenue Form 61A200(P), "Property Tax Forms and Instructions for Public Service Companies 2013[2042]", October 2012[August 2044];

2. Revenue Form 61A200, "Public Service Company Property Tax Return for Year Ending December 31, 2012[2044]", October 2012[August 2044];

3. Revenue Form 61A200(A), "Report of Total Unit System and Kentucky Operations", October 2012[August 2044];

4. Revenue Form 61A200(B), "Report of Kentucky Vehicles, Car Lines and Watercraft", October 2012[August 2044];

5. Revenue Form 61A200(C), "Report of Total Unit Operations Balance Sheet", October 2012[August 2044];

6. Revenue Form 61A200(D), "Report of Total Unit Operations Income Statement", October 2012[August 2044];

7. Revenue Form 61A200(E), "Filing Extension Application", October 2012[August 2044];

8. Revenue Form 61A200(G), "Report of Capital Stocks", October 2012[August 2044];

9. Revenue Form 61A200(H), "Report of Funded Debt", October 2012[August 2044];

10. Revenue Form 61A200(I), "Business Summary by Taxing Jurisdiction", October 2012[August 2044];

11. Revenue Form 61A200(J), "Property Summary by Taxing Jurisdiction, Operating and Nonoperating Property", August 2012[2044];

12. Revenue Form 61A200(K), "Operating Property Listing by Taxing Jurisdiction", October 2012[August 2044];

13. Revenue Form 61A200(K2), "Nonoperating/Nonutility Property Listing by Taxing Jurisdiction", October 2012[August 2044];

14. Revenue Form 61A200(L), "Report of Allocation Factors, Operating and Noncarrier Property for All Interstate Companies", October 2012[August 2044];

15. Revenue Form 61A200(M), "Report of Property and Business Factors for Interstate Railroad and Sleeping Car Companies", October 2012[August 2044];

16. Revenue Form 61A200(N1), "Report of Operating Leased Real Property Located in Kentucky By Taxing District", October 2012[August 2044];

17. Revenue Form 61A200(N2), "Report of Operating Leased Personal Property Located in Kentucky By Taxing District", October 2012[August 2044];

18. Revenue Form 61A200(N3), "Summary Report of System and Kentucky Operating Lease Payments", October 2012[August 2044];

19. Revenue Form 61A200(O), "Railroad Private Car Mileage Report", October 2012[August 2044];

20. Revenue Form 61A200(Q), "Supplemental Report of Operations for Contained and Residential Landfills", October 2012[August 2044];

21. Revenue Form 61A200(R), "Report of Property Subject to the Pollution Control Tax Exemption", October 2012[August 2044];

22. Revenue Form 61A200(U), "Industrial Revenue Bond Property", October 2012[August 2044];

23. Revenue Form 61A202, "2013[2042] Public Service Company Property Tax Return for Railroad Car Line", October 2012[August 2044];

24. Revenue Form 61A206(P), "Public Service Company Property Tax Forms and Instructions for Commercial Air Passenger and Air Freight Carriers 2013[2042]", October 2012[August 2044];

25. Revenue Form 61A206, "Public Service Company Property Tax Return For Commercial Air Passenger and Air Freight Carriers", October 2012[August 2044];

26. Revenue Form 61A206(A), "Filing Extension Application for Public Service Company Property Tax Return", October 2012[August 2044];

27. Revenue Form 61A206(B), "Report of Kentucky Registered and Licensed Motor Vehicles", October 2012[August 2044];

28. Revenue Form 61A206(C), "Report of Financial Operations for Commercial Air Passenger and Air Freight Carriers", October 2012[August 2044];

29. Revenue Form 61A206(D-1), "Report of System Aircraft Fleet", October 2012[August 2044];

30. Revenue Form 61A206(D-2), "Report of System Aircraft Fleet", October 2012[August 2044];

31. Revenue Form 61A206(D-3), "Report of System Aircraft Fleet", October 2012[August 2044];

32. Revenue Form 61A206(E), "Report of Kentucky Flight Statistics By Airport", October 2012[August 2044];

33. Revenue Form 61A206(F), "Report of System and Kentucky Allocation Factors", October 2012[August 2044];

34. Revenue Form 61A206(G), "Report of Funded Debt", October 2012[August 2044];

35. Revenue Form 61A206(H), "Report of Operating Leased Real Property Located in Kentucky By Taxing District", October 2012[August 2044];

36. Revenue Form 61A206(I), "Report of Operating Leased Personal Property Located in Kentucky By Taxing District", October 2012[August 2044];

37. Revenue Form 61A206(J), "Summary Report of System and Kentucky Operating Lease Payments", October 2012[August 2044];

38. Revenue Form 61A206(K), "Report of Owned Real Property Located in Kentucky By Taxing District", October 2012[August 2044];

39. Revenue Form 61A206(L), "Report of Owned Personal Property Located In Kentucky By Taxing District", October 2012[August 2044];

40. Revenue Form 61A206(M), "Summary Report of Total System and Kentucky Operations", October 2012[August 2044];

41. Revenue Form 61A206(N), "Industrial Revenue Bond Property", October 2012[August 2044];

42. Revenue Form 61A206(O), "Public Service Company Sales", October 2012[August 2044];

43. Revenue Form 61A207(P), "Commercial Watercraft Personal Property Tax Return 2013[2042]", October 2012[November

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- 2011];
44. Revenue Form 61A207, "2013[2012] Commercial Watercraft Personal Property Tax Return", October 2012[November 2011];
45. Revenue Form 61A207(A), "Report of Owned Vessels in Your Possession", October 2012[August 2011];
46. Revenue Form 61A207(B), "Report of Owned Vessels - in Possession of Others", October 2012[August 2011];
47. Revenue Form 61A207(C), "Report of Nonowned Vessels in Your Possession", October 2012[August 2011];
48. Revenue Form 61A207(D), "Commercial Watercraft Valuation Worksheet", October 2012[November 2011];
49. Revenue Form 61A207(E), "Report of Kentucky Route Miles", October 2012[November 2011];
50. Revenue Form 61A207(F), "Report of System Route Miles", October 2012[November 2011];
51. Revenue Form 61A209, "Public Service Company Sales", October 2012[August 2011];
52. Revenue Form 61A211, "Public Service Company Schedule of Owned and/or Leased Motor Vehicles with Kentucky Situs", October 2012[August 2011];
53. Revenue Form 61A211(I), "Instructions Public Service Company Schedule of Owned and/or Leased Motor Vehicles with Kentucky Situs", October 2012[August 2011];
54. Revenue Form 61A230, "Notice of Assessment", February 2010;
55. Revenue Form 61A240, "Notice of Assessment", July 2011;
56. Revenue Form 61A250, "Notice of Assessment", August 2008;
57. Revenue Form 61A255, "Public Service Company Property Tax Statement", January 2012;
58. Revenue Form 61A255(I), "Instructions for 61A255, Public Service Company Property Tax Statement", July 2008;
59. Revenue Form 61A500(P), "2013[2012] Personal Property Tax Forms and Instructions for Communications Service Providers and Multichannel Video Programming Service Providers", October 2012[November 2011];
60. Revenue Form 61A500, "2013[2012] Tangible Personal Property Tax Return for Communications Service Providers and Multichannel Video Programming Service Providers", October 2012[November 2011];
61. Revenue Form 61A500(H), "Report of Total Personal Tangible Property in Kentucky", October 2012[November 2011];
62. Revenue Form 61A500(I), "Summary of Gross Personal Tangible Property Listing by Taxing District", October 2012[August 2011];
63. Revenue Form 61A500(J), "Summary of Reported Personal Tangible Property Listing by Taxing District", October 2012[August 2011];
64. Revenue Form 61A500(K), "Personal Tangible Property Listing by Taxing District", October 2012[November 2011];
65. Revenue Form 61A507, "Nonresident Watercraft Property Tax Statement", January 2006;
- 66.] Revenue Form 61A508, "Annual Report of Distilled Spirits in Bonded Warehouse", October 2012[August 2011];
- 66.[67.] Revenue Form 61A508-S1, "Schedule 1 Department of Property Valuation Cost of Production Schedule", October 2012[August 2011];
- 67.[68.] Revenue Form 61A508-S2, "Schedule 2 Department of Property Valuation Storage Cost Schedule", October 2012[August 2011];
- 68.[69.] Revenue Form 61A508-S3, "Schedule 3 Schedule of Bulk Sales", October 2012[August 2011];
- 69.[70.] Revenue Form 61A508-S4, "Schedule 4", October 2012[August 2011];
- 70.[71.] Revenue Form 61A508-S5, "Schedule 5", October 2012[August 2011];
- 71.[72.] Revenue Form 61A509, "Distilled Spirits or Telecoms Property Tax Statement", January 2012;
- 72.[73.] Revenue Form 61F007, "Notification Protesting Your Commercial Watercraft Assessment", July 2011;
- 73.[74.] Revenue Form 61F008, "Notification Protesting Your Assessment", July 2011;
- 74.[75.] Revenue Form 61F009, "Notification Protesting Your Assessment", July 2011;
- 75.[76.] Revenue Form 61F010, "Property Value Assessments for Public Service and Centrally Assessed Companies - Assessment of Distilled Spirits in Bonded Warehouses", March 2010;
- 76.[77.] Revenue Form 62A007, "Motor Vehicle Tax and/or Registration Renewal Notice", 2006;
- 77.[78.] Revenue Form 62A007S, "Motor Vehicle/Boat Property Tax Notice - Second Notice", 2006;
- 78.[79.] Revenue Form 62A008, "Motor Vehicle Tax Notice", 2006;
- 79.[80.] Revenue Form 62A009, "Map Sales Invoice", July, 2006;
- 80.[81.] Revenue Form 62A010, "Notice for Boat Transfer", 2009;
- 81.[82.] Revenue Form 62A013, "Application for Assessment Moratorium Certificate", December 2009;
- 82.[83.] Revenue Form 62A015, "2013[2012] Motor Vehicle and Watercraft Property Tax Rate Certification", 2012[2011];
- 83.[84.] Revenue Form 62A016, "Quietus", 2012[2009];
- 84.[85.] Revenue Form 62A017, "County Clerk's Claim for Calculation of Motor Vehicle and Boat Bills", 2009;
- 85.[86.] Revenue Form 62A020, "Intercounty Property Tax Collections", 2009;
- 86.[87.] Revenue Form 62A023, "Application for Exemption from Property Taxation", December 2011;
- 87.[88.] Revenue Form 62A030, "Request for Reproduction of PVA Public Records and Contract for Commercial Users", February 2008;
- 88.[89.] Revenue Form 62A044, "Affidavit for Correction/Exoneration of Motor Vehicle/Boat/Trailer Property Tax", February 2009;
- 89.[90.] Revenue Form 62A200(P), "2013[2012] Unmined Coal Property Tax Information Return", December 2012[2011];
- 90.[91.] Revenue Form 62A200, "2013[2012] Unmined Coal Property Tax Information Return", December 2012[2011];
- 91.[92.] Revenue Form 62A200, "Schedule A Fee Property Ownership", December 2012[2011];
- 92.[93.] Revenue Form 62A200, "Schedule B Leased Property", December 2012[2011];
- 93.[94.] Revenue Form 62A200, "Schedule C Property or Stock Transfers", December 2012[2011];
- 94.[95.] Revenue Form 62A200, "Schedule D Lease Terminations, Transfers or Assignments", December 2012[2011];
- 95.[96.] Revenue Form 62A200, "Schedule E Farm Exception to Unmined Minerals Tax", December 2012[2011];
- 96.[97.] Revenue Form 62A200, "Schedule F Geological Information by County", December 2012[2011];
97. Revenue Form 62A301-S, "Omitted Real Estate Property Tax Bill", January 2013;
98. Revenue Form 62A302, "Request for Information for Local Board of Tax Appeals", September 2005;
99. Revenue Form 62A304, "Property Valuation Administrator's Recapitulation of Real Property Tax Roll", December 2008;
100. Revenue Form 62A305, "Property Valuation Administrator's Summary of Real Property Tax Roll Changes (Since Recapitulation)", December 2008;
101. Revenue Form 62A307, "Property Owner Conference Record", September 2005;
102. Revenue Form 62A323, "Record of Additions and Deletions", December 2008;
103. Revenue Form 62A329, "Annual Report of Domestic Life Insurance Companies", August 2010;
104. Revenue Form 62A350, "Application for Exemption Under the Homestead/Disability Amendment", December 2011;
105. Revenue Form 62A352, "Notice to Real Property Owner of Assessment by Property Valuation Administrator", April 2005;
106. Revenue Form 62A353, "Notice of Listing of Omitted Real Property", September 2005;
107. Revenue Form 62A354, "Notice to Property Owner of Final Decision of Board of Assessment Appeals", August 2006;
108. Revenue Form 62A358, "Receipt for Transferring Delinquent Property Tax Bills From the Sheriff to the County Clerk", December 2009;

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109. Revenue Form 62A358-S, "Supplemental Receipt to Document Timely Postmarked Payments Received After the Delinquent Tax Bill Transfer Date", March 2010;
110. Revenue Form 62A359, "Sheriff's Report of Real Property Tax Bills Transferred to the County Clerk", December 2009;
111. Revenue Form 62A360, "Order Correcting Erroneous Assessment", 2011;
112. Revenue Form 62A362, "Sheriff's Report of Delinquent Personal Property Tax Bills Transferred to the County Clerk", December 2012[2009];
113. Revenue Form 62A363, "County Clerk's Claim for Preparing Tax Bills", December 2007;
114. Revenue Form 62A363-B, "County Clerk's Claim for Preparing Omitted Tax Bills", December 2007;
115. Revenue Form 62A364, "County Clerk's Monthly Report of Omitted Assessments", February 2006;
116. Revenue Form 62A365, "Nonresidency Affidavit", January 2012;
117. Revenue Form 62A366, "Order Correcting Erroneous Assessment", December 2012[September 2011];
118. Revenue Form 62A366-D, "Order Correcting Erroneous Delinquent Assessment", December 2012[September 2011];
119. Revenue Form 62A366R, "Exoneration Form for Property Tax Refund", December 2012[September 2011];
120. Revenue Form 62A367, "Authorization for Preparing Additional/Supplemental Property Tax Bills", December 2008;
121. Revenue Form 62A367-A, "Instructions for Preparation of Additional/Supplemental Tax Bills and Official Receipt", November 2011;
122. Revenue Form 62A368-A, "County Clerk's Monthly Report of Delinquent Tax Collections", February 2006;
123. Revenue Form 62A368-B, "County Clerk's Monthly Report of Delinquent Tax Collections", February 2006;
124. Revenue Form 62A369, "County Clerk's Monthly Report of Delinquent Tax Collections", February 2006;
125. Revenue Form 62A369-A, "County Clerk's Monthly Report of Delinquent Tax Collections", February 2006;
126. Revenue Form 62A370, "Kentucky Department of Revenue Certificate of Registration", November 2009;
127. Revenue Form 62A370A, "Kentucky Department of Revenue Application for Certificate of Registration to Purchase Certificates of Delinquency", October 2011;
128. Revenue Form 62A372, "Sheriff's List of Orders Correcting Erroneous Assessments", February 2006;
129. Revenue Form 62A372-A, "Certification", February 2006;
130. Revenue Form 62A373, "Certificate of Transfer for Property Tax Payment", January 2010;
131. Revenue Form 62A374, "County Clerk Certificate of Delinquency Sale Registration", November 2010;
132. Revenue Form 62A375, "Release of Certificate of Delinquency Assigned to a Third Party", February 2011;
133. Revenue Form 62A378, "Report of Mobile Homes and Recreational Vehicles Not Registered in this State", August 2010;
134. Revenue Form 62A379, "Listing of Omitted Real Property", November 2012[2011];
135. Revenue Form 62A380, "Notification of Updated Mailing Address from Sheriff to Property Valuation Administrator", September 2010;
136. Revenue Form 62A384C, "Clay Property Tax Return", January 2013[2012];
137. Revenue Form 62A384C(I), "Instructions to Complete Clay Property Tax Return for 2013[2012] Tax Year", January 2013[2012];
138. Revenue Form 62A384-G, "Natural Gas Property Tax Return", January 2013[2012];
139. Revenue Form 62A384-G/O(I), "Gas/Oil", January 2013[2012];
140. Revenue Form 62A384L, "Limestone, Sand and Gravel Property Tax Return", January 2013[2012];
141. Revenue Form 62A384-O, "Oil Property Tax Return Lease Report", January 2013[2012];
142. Revenue Form 62A385, "Sheriff's Official Receipt for Property Tax Bills", February 2006;
143. Revenue Form 62A385-A, "Sheriff's Receipt for Unpaid and Partially Paid Tax Bills", February 2006;
144. Revenue Form 62A393, "Sheriff's Property Tax Account Statement", February 2006;
145. Revenue Form 62A393-A, "Incoming Sheriff's Property Tax Account Statement", February 2006;
146. Revenue Form 62A393-B, "Outgoing Sheriff's Property Tax Account Statement", February 2006;
147. Revenue Form 62A394, "Sheriff's Monthly Report of Property Tax Collections", January 2010;
148. Revenue Form 62A394-MV, "County Clerk's Monthly Report of Motor Vehicle Property Tax Collections", August 2011;
149. Revenue Form 62A398, "Property Valuation Administrator's Bond", September 2010;
150. Revenue Form 62A500(P), "2013[2012] Personal Property Tax Forms and Instructions", November 2012[2011];
151. Revenue Form 62A500, "2013[2012] Tangible Personal Property Tax Return", November 2012[2011];
152. Revenue Form 62A500-A, "2013[2012] Tangible Personal Property Tax Return (Aircraft Assessments Only)", November 2012[2011];
153. Revenue Form 62A500-C, "Consignee Tangible Personal Property Tax Return", November 2012[2011];
154. Revenue Form 62A500-L, "Lessee Tangible Personal Property Tax Return", November 2012[2011];
155. Revenue Form 62A500-M1, "Boat Dealer's Used Inventory Listing for Line 31 Tangible Personal Property Tax Return", November 2012[2011];
156. Revenue Form 62A500-S1, "Automobile Dealer's Inventory Listing for Line 34 Tangible Personal Property Tax Return", November 2012[2011];
157. Revenue Form 62A500-W, "2013[2012] Tangible Personal Property Tax Return (Documented Watercraft)", November 2012[2011];
158. Revenue Form 62A600, "Domestic Savings and Loan Tax Return", August 2011;
159. Revenue Form 62A601, "Foreign Savings and Loan Tax Return", August 2011;
160. Revenue Form 62A601-S2, "Schedule B, Computation of Exempt Securities", August 2011;
161. Revenue Form 62A850, "Bank Deposits Tax Return", August 2011;
162. Revenue Form 62A862, "Certification of Tax Rate for Bank Deposits Franchise Tax", August 2011;
163. Revenue Form 62A863, "Financial Institutions Local Deposits Summary Report", August 2011;
164. Revenue Form 62A863-A, "Schedule A, Summary of Net Deposits", August 2011;
165. Revenue Form 62A880, "Personal Property Assessment", October 2004;
166. Revenue Form 62B003, "Unmined Coal Notice of Tax Assessment", November 2008;
167. Revenue Form 62B011, "Limestone, Sand, or Gravel Assessment Notice", July 2006;
168. Revenue Form 62B012, "Oil Assessment Notice", July 2006;
169. Revenue Form 62B013, "Clay Assessment Notice", July 2006;
170. Revenue Form 62B015, "Gas Assessment Notice", July 2006;
171. Revenue Form 62F003, "Appeals Process for Real Property Assessments", May 2009;
172. Revenue Form 62F015, "PVA Open Records Commercial Fee Guidelines", August 2012[November 2008];
173. Revenue Form 62F031, "Appeal to Local Board of Assessment Appeals", January 2010;
174. Revenue Form 62F200, "Important Reminder", January 2013[2012];
175. Revenue Form 62F384-G, "Important Reminder", January 2013[2012];
176. Revenue Form 62F500, "Important Reminder", December 2012[2011]; and
177. Revenue Form 62F1341, "Exemptions Allowed for Savings and Loans, Savings Banks and Similar Institutions for Intangible Property Tax Purposes", August 2011; and

(b) Severance taxes - referenced material:

1. Revenue Form 10A100, "Kentucky Tax Registration Application", August 2012[October 2011];
  2. Revenue Form 10A104, "Update or Cancellation of Kentucky Account(s)", June 2011;
  3. Revenue Form 55A004, "Coal Severance Tax Seller/Purchaser Certificate", October 2010;
  - 4.[3.] Revenue Form 55A100, "Coal Severance Tax Return", October 2010;
  - 5.[4.] Revenue Form 55A100, "Part IV - Schedule of Purchased Coal" and "Part V - Schedule for Thin Seam Coal Tax Credit", October 2010;
  - 6.[5.] Revenue Form 55A101, "Coal Severance Tax Return Instructions", October 2010;
  - 7.[6.] Revenue Form 55A131, "Credit Memorandum", December 2006;
  - 8.[7.] Revenue Form 55A209, "Severance Tax Refund Application", August 2009;
  - 9.[8.] Revenue Form 56A001, "Application for Certificate of Registration Minerals and Natural Gas Tax", October 1984;
  - 10.[9.] Revenue Form 56A100, "Natural Gas and Natural Gas Liquids Tax Return", July 2004;
  - 11.[40.] Revenue Form 56A101, "Minerals Tax Return", July 2004;
  - 12.[41.] Revenue Form 56A106, "Minerals Tax Certificate of Exemption", December 2006;
  - 13.[42.] Revenue Form 56A107, "Schedule A, Allocation of Gross Value of Minerals Severed in Kentucky and Schedule B, Minerals Purchased from Others for Processing by Taxpayer", January 2005;
  - 14.[43.] Revenue Form 56A108, "Schedule A, Gross Value of Natural Gas Sold to Nonconsumers and Schedule B, Taxable Gross Value of Natural Gas and Natural Gas Liquids Extracted in Kentucky by Taxpayer - Allocation", March 2005;
  - 15.[44.] Revenue Form 56A109, "Schedule C, Natural Gas First Purchased by Taxpayer from Kentucky Producers", January 2005;
  - 16.[45.] Revenue Form 56A110, "Minerals Tax Return Attachment, Schedule C, Computation of Clay Severed and Processed in Kentucky and Allocation of Tax Attributable to Clay", March 2005;
  - 17.[46.] Revenue Form 56A112, "Crude Petroleum Transporter's Monthly Report, Kentucky Oil Production Tax", July 2004;
  - 18.[47.] Revenue Form 56A113, "Minerals Tax Credit for Limestone Sold in Interstate Commerce", November 1997; and
  - 19.[48.] Revenue Form 56A114, "Crude Petroleum Transporter's Application for Registration", December 2006.
- (2) This material may be inspected, copied, or obtained, subject to applicable copyright law, at the Kentucky Department of Revenue, 501 High Street, Frankfort, Kentucky 40620, Monday through Friday, 8 a.m. to 5 p.m.

THOMAS B. MILLER, Commissioner

APPROVED BY AGENCY: February 15, 2013

FILED WITH LRC: February 15, 2013 at 10 a.m.

**PUBLIC HEARING AND COMMENT PERIOD:** A public hearing on this administrative regulation shall be held on March 28, 2013 from 10:00 a.m. till 12:00 p.m. in Room 386, Capitol Annex Building, Frankfort, Kentucky 40601. Individuals interested in being heard at this hearing shall notify this agency in writing by five (5) workdays prior to the hearing, of their intent to attend. If no notification of intent to attend this hearing was received by that date, the hearing may be cancelled. This hearing is open to the public. Any person who wishes to be heard will be given an opportunity to comment on the proposed administrative regulation. A transcript of the public hearing will not be made unless a written request for a transcript is made. If you do not wish to be heard at the public hearing you may submit written comments on the proposed administrative regulation. Written comments shall be accepted until April 1, 2013. Send written notification of intent to be heard at the public hearing or written comments on the proposed amended administrative regulation to the contact person.

**CONTACT PERSON:** DeVon Hankins, Policy Advisor, Office of General Counsel, Finance and Administration Cabinet, 392 Capitol Annex, Frankfort, Kentucky 40601, phone (502) 564-6660, fax

(502) 564-9875.

## REGULATORY IMPACT ANALYSIS AND TIERING STATEMENT

Contact Person: DeVon Hankins

(1) Provide a brief summary of:

(a) What this administrative regulation does: KRS 131.130(3) authorizes the Department of Revenue to prescribe forms necessary for the administration of any revenue law by promulgation of an administrative regulation incorporating the forms by reference. This administrative regulation incorporates by reference the required revenue forms used in the administration of Property and Severance Taxes by the Department of Revenue.

(b) The necessity of this administrative regulation: This administrative regulation is necessary in order for the Department of Revenue to meet the requirements of KRS Chapter 13A.110 which requires that forms required to be submitted by a regulated entity shall be included in an administrative regulation.

(c) How this administrative regulation conforms to the content of the authorizing statutes: KRS 131.130(3) authorizes the Department of Revenue to prescribe forms necessary for the administration of any revenue law by the promulgation of an administrative regulation incorporating the forms by reference. This administrative regulation incorporates by reference the required revenue forms used in the administration of Property and Severance Taxes by the Department of Revenue.

(d) How this administrative regulation currently assists or will assist in the effective administration of the statutes: This administrative regulation incorporates by reference the required forms used in the administration of Property and Severance Taxes by the Department of Revenue.

(2) If this is an amendment to an existing administrative regulation, provide a brief summary of:

(a) How the amendment will change this existing administrative regulation: This amendment contains tax forms to be used for tax year 2013.

(b) The necessity of the amendment to this administrative regulation: This amendment is necessary to update tax forms for the tax year 2013.

(c) How the amendment conforms to the content of the authorizing statutes: KRS 131.130(3) authorizes the Department of Revenue to prescribe tax forms necessary for the administration of the tax laws.

(d) How the amendment will assist in the effective administration of the statutes: This amendment will provide taxpayers with the necessary tax forms to file and pay personal tangible and public service property taxes for tax years beginning in 2013.

(3) List the type and number of individuals, businesses, organizations, or state and local governments affected by this administrative regulation: All Kentucky taxpayers and their representatives will be affected by the listing of forms administered by the Department of Revenue in an administrative regulation. Local government will be affected to the extent they utilize forms administered by the Department of Revenue. The Department of Revenue will be affected to the extent that it administers the referenced forms.

(4) Provide an analysis of how the entities identified in question (3) will be impacted by either the implementation of this administrative regulation, if new, or by the change, if it is an amendment, including:

(a) List the actions that each of the regulated entities identified in question (3) will have to take to comply with this administrative regulation or amendment: As forms are changed, the manuals and the Department of Revenue Web site in which copies of all forms listed in this regulation are maintained will be updated.

(b) In complying with this administrative regulation or amendment, how much will it cost each of the entities identified in question (3): No additional costs will be incurred by complying with the regulation.

(c) As a result of compliance, what benefits will accrue to the entities identified in question (3): All taxpayers and the administering agencies will benefit by having access to a centralized listing of the most current forms in use.

(5) Provide an estimate of how much it will cost the administrative body to implement this administrative regulation:

(a) Initially: The Department of Revenue will not incur additional cost as the result of this regulation.

(b) On a continuing basis: The Department of Revenue will not incur additional costs as the result of this regulation.

(6) What is the source of the funding to be used for the implementation and enforcement of this administrative regulation: Department of Revenue agency funds.

(7) Provide an assessment of whether an increase in fees or funding will be necessary to implement this administrative regulation, if new, or by the change if it is an amendment: This administrative regulation does not require an increase in fees or funding.

(8) State whether or not this administrative regulation established any fees or directly or indirectly increased any fees: This administrative regulation does not establish or increase any fees either directly or indirectly.

(9) TIERING: Is tiering applied? Tiering was not applied because the requirements of this regulation apply to every taxpayer.

#### FISCAL NOTE ON STATE OR LOCAL GOVERNMENT

1. What units, parts or divisions of state or local government (including cities, counties, fire departments, or school districts) will be impacted by this administrative regulation? The Finance and Administration Cabinet, Department of Revenue, Office of Property Valuation, Local Valuation Branch, State Valuation Branch and Mineral/GIS Services Branch.

2. Identify each state or federal statute or federal regulation that requires or authorizes the action taken by the administrative regulation. KRS 131.130(1)

3. Estimate the effect of this administrative regulation on the expenditures and revenues of a state or local government agency (including cities, counties, fire departments, or school districts) for the first full year the administrative regulation is to be in effect.

(a) How much revenue will this administrative regulation generate for the state or local government (including cities, counties, fire departments, or school districts) for the first year? None.

(b) How much revenue will this administrative regulation generate for the state or local government (including cities, counties, fire departments, or school districts) for subsequent years? None.

(c) How much will it cost to administer this program for the first year? The administrative cost will be absorbed in the normal operating cost of the Department.

(d) How much will it cost to administer this program for subsequent years? The administrative cost will be absorbed in the normal operating budget of the Department.

Note: If specific dollar estimates cannot be determined, provide a brief narrative to explain the fiscal impact of the administrative regulation.

Revenues (+/-): N/A  
Expenditures (+/-): N/A  
Other Explanation:

#### FINANCE AND ADMINISTRATION CABINET Department of Revenue Office of Income Taxation (Amendment)

#### 103 KAR 3:040. Income Tax Forms Manual.

RELATES TO: KRS 131.041, 131.051, 131.061, 131.071, 131.081, 131.110, 131.130, 131.155, 131.170, 131.180, 131.190, 131.250, 131.340, 131.500, 131.510(1), (2)(a), 131.540, 141.010, 141.0101, 141.011, 141.016, 141.020, 141.0202, 141.030, 141.040, 141.0401, 141.0405, 141.041, 141.042, 141.044, 141.062, 141.065, 141.066, 141.067, 141.068, 141.069, 141.070, 141.071, 141.120, 141.121, 141.160, 141.170, 141.180, 141.200, 141.205, 141.206, 141.207, 141.208, 141.300, 141.310, 141.325, 141.330, 141.335, 141.347, 141.370, 141.381, 141.382, 141.383, 141.384, 141.385, 141.386, 141.390, 141.395, 141.400, 141.401, 141.402, 141.403, 141.405, 141.407, 141.412, 141.415, 141.418, 141.420, 141.421, 141.423, 141.424, 141.4242, 141.4244, 141.428, 141.430, 141.434, 141.436, 141.437, 141.438, 141.985, 141.990, 151B.127, 154.12-2086, 154.20-050, 154.22-060,

154.23-035, 154.24-110, 154.25-030, 154.26-090, 154.28-090, 154.32-010, 154.34-080, 154.45-090, 154.48-025, 155.170

STATUTORY AUTHORITY: KRS 131.130(3)

NECESSITY, FUNCTION, AND CONFORMITY: KRS 131.130(3) authorizes the Department of Revenue to prescribe forms necessary for the administration of any revenue law by the promulgation of an administrative regulation incorporating the forms by reference. This administrative regulation incorporates by reference the required Revenue Forms used in the administration of income taxes by the Department of Revenue.

Section 1. Corporation Income Taxes. (1) Revenue Form 41A720, "Form 720, 2012[2014] Kentucky Corporation Income Tax and LLET Return", shall be used by a C corporation to determine its corporation income tax due in accordance with KRS 141.040 and its limited liability entity tax due in accordance with KRS 141.0401 for tax years beginning in 2012[2014].

(2) Revenue Form 41A720A, "Schedule A, Apportionment and Allocation (For corporations and pass-through entities taxable both within and without Kentucky)", shall be used by a corporation or a pass-through entity taxable both within and without Kentucky to apportion and allocate its net income to Kentucky in accordance with KRS 141.120 or 141.206.

(3) Revenue Form 41A720A-C, "Schedule A-C, Apportionment and Allocation - Continuation Sheet", shall be used by a corporation or a pass-through entity taxable both within and without Kentucky that is also a partner or member of a pass-through entity to determine the sales, property and payroll amounts to be entered on Revenue Form 41A720A.

(4) Revenue Form 41A720A-N, "Schedule A-N, Apportionment Factor Schedule", shall be used by a corporation filing a mandatory nexus consolidated return to show the Kentucky and total sales, property, and payroll of the corporation and each subsidiary included in the apportionment factor.

(5) Revenue Form 41A720BIO, "Schedule BIO, Application and Credit Certificate of Income Tax/LLET Credit Biodiesel", shall be used by a taxpayer who is a biodiesel producer, biodiesel blender, or renewable diesel producer to report the biodiesel gallons produced or used by the blender and request approval from the Kentucky Department of Revenue of the tax credit amount allowed by KRS 141.423.

(6) Revenue Form 41A720CC, "Schedule CC, Coal Conversion Tax Credit", shall be used by a corporation to compute the tax credit allowed by KRS 141.041 for coal used or substituted for other fuels in an eligible heating facility as described by KRS 141.041(1).

(7) Revenue Form 41A720CCI, "Schedule CCI, Application and Credit Certificate of Clean Coal Incentive Tax Credit", shall be used by a taxpayer to request approval from the Department of Revenue of the tax credit amount allowed by KRS 141.428 for the purchase of Kentucky coal used by the taxpayer to generate electricity.

(8) Revenue Form 41A720CELL, "Schedule CELL, Application and Credit Certificate of Income Tax/LLET Credit Cellulosic Ethanol", shall be used by a taxpayer who is a producer of cellulosic ethanol to report the number of cellulosic ethanol gallons and request approval from the Department of Revenue of the tax credit amount allowed by KRS 141.4244.

(9) Revenue Form 41A720CI, "Schedule CI, Application for Coal Incentive Tax Credit", shall be used by a taxpayer to request approval for the amount of tax credit allowed by KRS 141.0405 for the purchase of Kentucky coal used by the taxpayer to generate electricity.

(10) Revenue Form 41A720CR, "Schedule CR, Pro Forma Federal Consolidated Return Schedule", shall be used by a C corporation filing a consolidated return to show its federal pro forma consolidated return.

(11) Revenue Form 41A720CR-C, "Schedule CR-C, Pro Forma Federal Consolidated Return Schedule Continuation Sheet", shall be used by a C corporation filing a consolidated return as a continuation of Revenue Form 41A720CR.

(12) Revenue Form 41A720ES, "Form 720-ES Kentucky, 2013[2012] Corporation Income/Limited Liability Entity Tax Estimated Tax Voucher", shall be used by a corporation or a limited

liability pass-through entity to submit payments of estimated corporation income or limited liability entity tax as required by KRS 141.044.

(13) Revenue Form 41A720ETH, "Schedule ETH, Application and Credit Certificate of Income Tax/LLET Credit Ethanol", shall be used by a taxpayer who is a producer of ethanol to report ethanol gallons produced and request approval from the Kentucky Department of Revenue of the tax credit amount allowed by KRS 141.4242.

(14) Revenue Form 41A720EZH, "Schedule EZH, Enterprise Zone Tax Credit", shall be used by a qualified taxpayer to determine the tax credit allowed by KRS 154.45-090.

(15) Revenue Form 41A720HH, "Schedule HH, Kentucky Housing for Homeless Families Deduction", shall be used by an individual, corporation, fiduciary, or pass-through entity to determine the deduction allowed by KRS 141.0202.

(16) Revenue Form 41A720(I), "Instructions, 2012[2014] Kentucky Corporation Income Tax and LLET Return", shall be used by a corporation to file its 2012[2014] Kentucky Corporation Income Tax and LLET Return and related schedules.

(17) Revenue Form 41A720KCR, "Schedule KCR, Kentucky Consolidated Return Schedule", shall be used by a C corporation filing a nexus consolidated return showing the income or loss of each entity included in the nexus consolidated tax return.

(18) Revenue Form 41A720KCR-C, "Schedule KCR-C, Kentucky Consolidated Return Schedule - Continuation Sheet", shall be used by a C corporation filing a nexus consolidated return as a continuation of Revenue Form 41A720KCR.

(19) Revenue Form 41A720KESA, "Schedule KESA, Tax Credit Computation Schedule (For a KESA Project of a Corporation)", shall be used by a corporation which has entered into an agreement for a Kentucky Environmental Stewardship Act (KESA) project to determine the credit allowed against its Kentucky income tax liability and limited liability entity tax liability in accordance with KRS 141.430.

(20) Revenue Form 41A720KESA-SP, "Schedule KESA-SP, Tax Credit Computation Schedule (For a KESA Project of a Pass-Through Entity)", shall be used by a pass-through entity which has entered into an agreement for a Kentucky Environmental Stewardship Act (KESA) project to determine the credit allowed against its Kentucky income tax liability and limited liability entity tax liability in accordance with KRS 141.430.

(21) Revenue Form 41A720KESA-T, "Schedule KESA-T, Tracking Schedule for a KESA Project", shall be used by a company which has entered into an agreement for a Kentucky Environmental Stewardship Act (KESA) project to maintain a record of the approved costs and tax credits for the duration of the agreement.

(22) Revenue Form 41A720LLET, "Schedule LLET, Limited Liability Entity Tax", shall be used by a corporation or a limited liability pass-through entity to determine the limited liability entity tax in accordance with KRS 141.0401.

(23) Revenue Form 41A720LLET-C, "Schedule LLET-C, Limited Liability Entity Tax - Continuation Sheet", shall be used by a corporation or a limited liability pass-through entity that is a partner in a general partnership organized or formed as a general partnership after January 1, 2006, or a partner or member in a limited liability pass-through entity to determine its Kentucky gross receipts and Kentucky gross profits and its total gross receipts and total gross profits from all sources to be entered on Revenue Form 41A720LLET.

(24) Revenue Form 41A720LLET(K), "Schedule LLET(K), Limited Liability Entity Tax (For a Limited Liability Pass-through Entity with Economic Development Project(s))", shall be used by limited liability pass-through entities with economic development projects to determine the limited liability entity tax.

(25) Revenue Form 41A720LLET(K)-C, "Schedule LLET(K)-C, Limited Liability Entity Tax - Continuation Sheet", shall be used by a limited liability pass-through entity with an economic development project that is a partner or member of a limited liability pass-through entity or a general partnership organized or formed as a general partnership after January 1, 2006, to determine its Kentucky gross receipts and Kentucky gross profits and its total gross receipts and total gross profits from all sources to be entered on Revenue Form 41A720LLET(K).

(26) Revenue Form 41A720NOL, "Schedule NOL, Net Operating Loss Schedule", shall be used by a C corporation with a current year net operating loss or net operating loss carry-forward.

(27) Revenue Form 41A720NOL-CF, "Schedule NOL-CF, Kentucky NOL Carry forward Schedule", shall be used by a corporation filing a nexus consolidated income tax return as provided by KRS 141.200, in addition to Revenue Form 41A720NOL, to show the Kentucky net operating loss (KNOL) carry forward balance for each new member of the affiliated group.

(28) Revenue Form 41A720-O, "Schedule O-720, Other Additions and Subtractions To/From Federal Taxable Income", shall be used by a corporation filing Kentucky Form 720 to show other additions to and subtractions from federal taxable income on Revenue Form 41A720, Part III, Lines 9 and 16, respectively.

(29) Revenue Form 41A720QR, "Schedule QR, Qualified Research Facility Tax Credit", shall be used by a corporation, individual, or pass-through entity to determine the credit against the income tax liability or LLET liability allowed by KRS 141.395.

(30) Revenue Form 41A720RC, "Schedule RC, Application for Income Tax/LLET Credit for Recycling and/or Composting Equipment or Major Recycling Project", shall be used by a taxpayer to request approval for the amount of credit allowed by KRS 141.390 for the purchase and installation of recycling or composting equipment or a major recycling project. This form shall also be used by an individual, corporation, fiduciary, or pass-through entity to substantiate and keep a record of the amount of approved credit claimed on their tax return.

(31) Revenue Form 41A720RC-C, "Schedule RC-C, Schedule RC - Part I Continuation", shall be used by an individual, corporation, fiduciary, or pass-through entity, in addition to Revenue Form 41A720RC, to list additional equipment for which approval of the credit allowed by KRS 141.390 is being requested.

(32) Revenue Form 41A720RC(I), "Instructions for Schedule RC", shall be used by taxpayers filing Revenue Form 41A720RC and Revenue Form 41A720RC-C requesting approval of a tax credit for recycling equipment, composting equipment, or a major recycling project.

(33) Revenue Form 41A720RC-R, "Schedule RC-R, Recycling or Composting Equipment Tax Credit Recapture", shall be used by a taxpayer disposing of recycling or composting equipment before the end of the recapture period to compute the tax credit recaptured to be reported on the applicable tax return.

(34) Revenue Form 41A720RPC, "Schedule RPC, Related Party Disclosure Statement," shall be used by an entity to report related party expenses and the exceptions to the required disallowance of related party expenses as provided by KRS 141.205.

(35) Revenue Form 41A720RR-E, "Schedule RR-E, Application and Credit Certificate of Income Tax/LLET Credit Railroad Expansion", shall be used by a corporation or pass-through entity requesting approval of a railroad expansion tax credit allowed by KRS 141.386.

(36)[(35)] Revenue Form 41A720RR-I, "Schedule RR-I, Railroad Maintenance and Improvement Tax Credit", shall be used by a corporation, individual, or pass-through entity to determine the credit against the income tax liability or LLET liability allowed by KRS 141.385.

(37)[(36)] Revenue Form 41A720S, "Form 720S, 2012[2014] Kentucky S Corporation Income Tax and LLET Return", shall be used by an S corporation to determine the amount of tax due in accordance with KRS 141.040 and 141.0401 and to report the shareholders' share of income, loss, credits, deductions, etc. for tax years beginning in 2012[2014].

(38)[(37)] Revenue Form 41A720S(I), "Instructions, 2012[2014] Kentucky S Corporation Income Tax and LLET Return", shall be used by an S corporation to file its 2012[2014] Kentucky S Corporation Income Tax and LLET Return and related schedules.

(39)[(38)] Revenue Form 41A720S(K), "Form 720S(K), Kentucky Schedule K for S Corporations With Economic Development Project(s)", shall be used for tax years beginning in 2012[2014] by S Corporations with economic development projects to determine the shareholders' shares of income, credit, deductions, etc., excluding the economic development projects.

(40)[(39)] Revenue Form 41A720S(K-1), "Schedule K-1 (Form 720S), 2012[2014] Shareholder's Share of Income, Credits, De-

ductions, Etc.", shall be used by an S corporation to report to each of its shareholders the amount of income, credit, deduction, etc., that the shareholder shall report for Kentucky income tax purposes.

(41)[(40)] Revenue Form 41A720S-O, "Schedule O-PTE, Other Additions and Subtractions To/From Federal Ordinary Income", shall be used by a pass-through entity filing Revenue Form 41A720S, Form 41A765, or Form 42A765-GP to show other additions to and subtractions from federal ordinary income on Revenue Form 41A720S, 41A765, or 42A765-GP Part I, Lines 5 and 9, respectively.

(42)[(41)] Revenue Form 41A720SL, "Application for Six-Month Extension of Time to File Kentucky Corporation or Limited Liability Pass-Through Entity Return", shall be used by a corporation or a limited liability pass-through entity to request a six (6) month extension of time to file a tax return or an LLET return or to submit payment of unpaid tax.

(43)[(42)] Revenue Form 41A720TCS, "Schedule TCS, Tax Credit Summary Schedule", shall be used by a corporation or a limited liability pass-through entity to summarize tax credits claimed and shall be attached to the tax return.

(44)[(43)] Revenue Form 41A720VERB, "Schedule VERB, Voluntary Environmental Remediation Tax Credit", shall be used by an entity claiming a tax credit provided by KRS 141.418.

(45)[(44)] Revenue Form 41A720-S1, "Form 720X, Amended Kentucky Corporation Income Tax and Corporation License Tax Return", shall be used by a C corporation to amend its Kentucky Corporation Income and License Tax Return for tax periods beginning prior to January 1, 2005, as previously filed.

(46)[(45)] Revenue Form 41A720-S2, "Form 720-AMENDED, Amended Kentucky Corporation Income Tax Return", shall be used by a C corporation to amend its Kentucky Corporation Income Tax Return for periods beginning on or after January 1, 2005 and before January 1, 2007, as previously filed.

(47)[(46)] Revenue Form 41A720-S3, "Form 720-AMENDED (2007-2008), Amended Kentucky Corporation Income Tax and LLET Return", shall be used by a C corporation to amend its Kentucky Corporation Income Tax and LLET Return for periods beginning on or after January 1, 2007 and before January 1, 2009, as previously filed.

(48)[(47)] Revenue Form 41A720-S4, "Form 851-K, Kentucky Affiliations and Payment Schedule", shall be used by a corporation filing a consolidated Kentucky income tax return on Revenue Form 41A720 to identify the members of the affiliated group which are subject to the Kentucky corporation tax and to list the amount of tax paid.

(49)[(48)] Revenue Form 41A720-S6, "Form 2220-K, Underpayment and Late Payment of Estimated Income Tax and LLET", shall be used by a corporation or limited liability pass-through entity required by KRS 141.042 and 141.044 to file a declaration of estimated tax, to compute the underpayment penalty as provided by KRS 131.180(3) and 141.990, and to compute the interest on any late payment or underpayment of an estimated tax installment as provided by KRS 131.183(2) and 141.985.

(50)[(49)] Revenue Form 41A720-S7, "Form 5695-K, Kentucky Energy Efficiency Products Tax Credit", shall be used by a taxpayer to claim a tax credit for installation of energy efficiency products for residential and commercial property as provided by KRS 141.436.

(51)[(50)] Revenue Form 41A720-S9, "Form 8903-K, Kentucky Domestic Production Activities Deduction", shall be used by a corporation to determine the Domestic Production Activities Deduction amount for Kentucky corporation income tax purposes and shall be attached to the corporation income tax return.

(52)[(51)] Revenue Form 41A720-S11, "Form 8908-K, Kentucky ENERGY STAR (Homes and Manufactured Homes) Tax Credit", shall be used by a taxpayer to claim a tax credit for the construction of an ENERGY STAR home or the sale of an ENERGY STAR manufactured home as provided by KRS 141.437.

(53)[(52)] Revenue Form 41A720-S16, "Schedule KREDA, Tax Credit Computation Schedule (For a KREDA Project of a Corporation)", shall be used by a corporation which has a Kentucky Rural Economic Development Act (KREDA) project to determine the credit allowed against its Kentucky corporation income tax liability and limited liability entity tax liability in accordance with KRS

141.347.

(54)[(53)] Revenue Form 41A720-S17, "Schedule KREDA-T, Tracking Schedule for a KREDA Project", shall be used by a company which has a Kentucky Rural Economic Development Act (KREDA) project to maintain a record of the debt service payments, wage assessment fees and tax credits for the duration of the project.

(55)[(54)] Revenue Form 41A720-S18, "Schedule KREDA-SP, Tax Computation Schedule (For a KREDA Project of a Pass-Through Entity)", shall be used by a pass-through entity which has a Kentucky Rural Economic Development Act (KREDA) project to determine the credit allowed against its Kentucky income tax liability and limited liability entity tax liability in accordance with KRS 141.347.

(56)[(55)] Revenue Form 41A720-S20, "Schedule KIDA, Tax Credit Computation Schedule (For a KIDA Project of a Corporation)", shall be used by a corporation which has a Kentucky Industrial Development Act (KIDA) project to determine the credit allowed against its Kentucky corporation income tax liability and limited liability entity tax liability in accordance with KRS 141.400.

(57)[(56)] Revenue Form 41A720-S21, "Schedule KIDA-T, Tracking Schedule for a KIDA Project", shall be used by a company which has a Kentucky Industrial Development Act (KIDA) project to maintain a record of the debt service payments and tax credits for the duration of the project.

(58)[(57)] Revenue Form 41A720-S22, "Schedule KIDA-SP, Tax Computation Schedule (For a KIDA Project of a Pass-Through Entity)", shall be used by a pass-through entity which has a Kentucky Industrial Development Act (KIDA) project to determine the credit allowed against its Kentucky income tax liability and limited liability entity tax liability in accordance with KRS 141.400.

(59)[(58)] Revenue Form 41A720-S24, "Schedule KIRA, Tax Credit Computation Schedule (For a KIRA Project of a Corporation)", shall be used by a corporation which has a Kentucky Industrial Revitalization Act (KIRA) project to determine the credit allowed against its Kentucky corporation income tax liability and limited liability entity tax liability in accordance with KRS 141.403.

(60)[(59)] Revenue Form 41A720-S25, "Schedule KIRA-T, Tracking Schedule for a KIRA Project", shall be used by a company which has a Kentucky Industrial Revitalization Act (KIRA) project to maintain a record of the approved costs, wage assessment fees and tax credits for the duration of the project.

(61)[(60)] Revenue Form 41A720-S26, "Schedule KIRA-SP, Tax Computation Schedule (For a KIRA Project of a Pass-Through Entity)", shall be used by a pass-through entity which has a Kentucky Industrial Revitalization Act (KIRA) project to determine the credit allowed against its Kentucky income tax liability and limited liability entity tax liability in accordance with KRS 141.403.

(62)[(61)] Revenue Form 41A720-S27, "Schedule KJDA, Tax Credit Computation Schedule (For a KJDA Project of a Corporation)", shall be used by a corporation which has a Kentucky Jobs Development Act (KJDA) project to determine the credit allowed against its Kentucky corporation income tax liability and limited liability entity tax liability in accordance with KRS 141.407.

(63)[(62)] Revenue Form 41A720-S28, "Schedule KJDA-T, Tracking Schedule for a KJDA Project", shall be used by a company which has a Kentucky Jobs Development Act (KJDA) project to maintain a record of the approved costs, wage assessment fees, in-lieu-of credits and tax credits for the duration of the project.

(64)[(63)] Revenue Form 41A720-S29, "Schedule KJDA-SP, Tax Computation Schedule (For a KJDA Project of a Pass-Through Entity)", shall be used by a pass-through entity which has a Kentucky Jobs Development Act (KJDA) project to determine the credit allowed against its Kentucky income tax liability and limited liability entity tax liability in accordance with KRS 141.407.

(65)[(64)] Revenue Form 41A720-S35, "Schedule KRA, Tax Credit Computation Schedule (For a KRA Project of a Corporation)", shall be used by a corporation which has entered into a Kentucky Reinvestment Act (KRA) project to compute the allowable KRA credit allowed against its Kentucky corporation income tax liability and limited liability entity tax liability in accordance with KRS 141.415.

(66)[(65)] Revenue Form 41A720-S36, "Schedule KRA-SP, Tax Computation Schedule (For a KRA Project of a Pass-Through

Entity)", shall be used by a pass-through entity which has a Kentucky Reinvestment Act (KRA) project to determine the credit allowed against its Kentucky income tax liability and limited liability entity tax liability in accordance with KRS 141.415.

(67)(66) Revenue Form 41A720-S37, "Schedule KRA-T, Tracking Schedule For a KRA Project", shall be used by a company which has entered into a Kentucky Reinvestment Act (KRA) project to maintain a record of the balance of approved costs and tax credits for the duration of the agreement.

(68)(67) Revenue Form 41A720-S40, "Schedule KEOZ, Tax Credit Computation Schedule (For a KEOZ Project of a Corporation)", shall be used by a corporation which has entered into a Kentucky Economic Opportunity Zone (KEOZ) Act project to compute the allowable KEOZ credit allowed against its Kentucky corporation income tax liability and limited liability entity tax liability in accordance with KRS 141.401.

(69)(68) Revenue Form 41A720-S41, "Schedule KEOZ-SP, Tax Computation Schedule (For a KEOZ Project of a Pass-Through Entity)", shall be used by a pass-through entity which has entered into a Kentucky Economic Opportunity Zone (KEOZ) Act project to determine the credit allowed against its Kentucky income tax liability and limited liability entity tax liability in accordance with KRS 141.401.

(70)(69) Revenue Form 41A720-S42, "Schedule KEOZ-T, Tracking Schedule for a KEOZ Project", shall be used by a company which has entered into an agreement for a Kentucky Economic Opportunity Zone (KEOZ) Act project to maintain a record of the debt service payments, wage assessment fees, approved costs and tax credits for the duration of the agreement.

(71)(70) Revenue Form 41A720-S45, "Schedule KJRA, Tax Credit Computation Schedule (For a KJRA Project of a Corporation)", shall be used by a company which has entered into a Kentucky Jobs Retention Act (KJRA) project to determine the credit allowed against its Kentucky income tax liability and limited liability entity tax liability in accordance with KRS 141.402.

(72)(71) Revenue Form 41A720-S46, "Schedule KJRA-T, Tracking Schedule For a KJRA Project", shall be used by a company which has entered into an agreement for a Kentucky Jobs Retention Act (KJRA) project to maintain a record of the debt service payments, wage assessment fees, approved costs, and tax credits for the duration of the agreement.

(73)(72) Revenue Form 41A720-S47, "Schedule KJRA-SP, Tax Computation Schedule (For a KJRA Project of a Pass-Through Entity)", shall be used by a pass-through entity which has entered into a Kentucky Jobs Retention Act (KJRA) project to determine the credit allowed against its Kentucky income tax liability and limited liability entity tax liability in accordance with KRS 141.402.

(74)(73) Revenue Form 41A720-S50, "Schedule IEIA, Tax Credit Computation Schedule (For an IEIA Project of a Corporation)", shall be used by a company which has entered into an Incentives for Energy Independence Act (IEIA) project to determine the credit allowed against its Kentucky income tax liability and limited liability entity tax liability in accordance with KRS 141.421.

(75)(74) Revenue Form 41A720-S51, "Schedule IEIA-T, Tracking Schedule for an IEIA Project", shall be used by a company which has entered into an Incentives for Energy Independence Act (IEIA) project to maintain a record of the balance of approved costs, wage assessments, and tax credits for the duration of the agreement.

(76)(75) Revenue Form 41A720-S52, "Schedule IEIA-SP, Tax Computation Schedule (For an IEIA Project of a Pass-Through Entity)", shall be used by a pass-through entity which has entered into an Incentives for Energy Independence Act (IEIA) project to determine the credit allowed against its Kentucky income tax liability and limited liability entity tax liability in accordance with KRS 141.421.

(77)(76) Revenue Form 41A720-S53, "Schedule KBI, Tax Credit Computation Schedule (For a KBI Project of a Corporation)", shall be used by a corporation which has entered into a Kentucky Business Investment (KBI) project to compute the allowable KBI credit allowed against its Kentucky corporation income tax liability and limited liability entity tax liability in accordance with KRS 141.415.

(78)(77) Revenue Form 41A720-S54, "Schedule KBI-SP, Tax

Computation Schedule (For a KBI Project of a Pass-Through Entity)", shall be used by a pass-through entity which has entered into a Kentucky Business Investment (KBI) project to determine the credit allowed against its Kentucky income tax liability and limited liability entity tax liability in accordance with KRS 141.415.

(79)(78) Revenue Form 41A720-S55, "Schedule KBI-T, Tracking Schedule for a KBI Project", shall be used by a company which has entered into an agreement for a Kentucky Business Investment (KBI) project to maintain a record of approved costs, wage assessments, and tax credits for the duration of the agreement.

(80)(79) Revenue Form 41A720-S80, "Form 8874(K), Application for Certification of Qualified Equity Investments Eligible for Kentucky New Markets Development Program Tax Credit", shall be used by a qualified community development entity that seeks to have an equity investment or long-term debt security certified as a qualified equity investment eligible for the tax credit provided by KRS 141.434.

(81)(80) Revenue Form 41A720-S81, "Form 8874(K)-A, Notice of Kentucky New Markets Development Program Tax Credit and Certification", shall be used by a qualified community development entity to provide proof to the Kentucky Department of Revenue of the receipt of cash for a taxpayer's qualified equity investment.

(82)(81) Revenue Form 41A720-S82, "Form 8874(K)-B, Notice of Kentucky New Markets Development Program Tax Credit Recapture", shall be used by the Kentucky Department of Revenue to notify a taxpayer of a recapture of the New Markets Development Program tax credit.

(83)(82) Revenue Form 41A725, "Form 725, 2012[2014] Kentucky Single Member LLC Individually Owned LLET Return", shall be used by a single member individually-owned LLC to file an LLET return in accordance with KRS 141.0401 for tax years beginning in 2012[2014].

(84)(83) Revenue Form 41A725CP, "Schedule CP, Form 725, 2012[2014] Kentucky Single Member LLC Individually Owned Composite Return Schedule", shall be used by a single member individual with multiple LLC entities to file LLET returns in accordance with KRS 141.0401 for tax years beginning in 2012[2014].

(85)(84) Revenue Form 41A725(I), "Instructions, 2012[2014] Kentucky Single Member LLC Individually Owned LLET Return", shall be used by a single member LLC individually owned to file its 2012[2014] Kentucky LLET return and related schedules.

(86)(85) Revenue Form 41A750, "Form 750, Business Development Corporation Tax Return", shall be used by a corporation organized under the provisions of KRS Chapter 155 to determine its excise tax due in accordance with KRS 155.170 for tax years beginning in 2012[2014].

(87)(86) Revenue Form 41A765, "Form 765, 2012[2014] Kentucky Partnership Income and LLET Return", shall be used by an entity taxed as a partnership and organized as a LLC, LLP or LP to file its Kentucky income and LLET return in accordance with KRS 141.0401 and 141.206 for tax years beginning in 2012[2014].

(88)(87) Revenue Form 41A765(I), "Instructions, 2012[2014] Kentucky Partnership Income and LLET Return", shall be used by an entity taxed as a partnership and organized as a LLC, LLP, or LP to file its 2012[2014] Kentucky income and LLET return and related schedules.

(89)(88) Revenue Form 41A765(K), "Form 765(K), Kentucky Schedule K For Partnerships With Economic Development Project(s)", shall be used for tax years beginning in 2012[2014] by partnerships with economic development projects to determine the partners' share of income, credits, deductions, etc., excluding the economic development projects.

(90)(89) Revenue Form 41A765(K-1), "Schedule K-1 (Form 765), 2012[2014] Partner's Share of Income, Credits, Deductions, Etc.", shall be used by an entity taxed as a partnership and organized as a LLC, LLP, or LP to report to its partners the amount of income, credit, deduction, etc., that the partners shall report for Kentucky income tax purposes.

(91)(90) Revenue Form 41A800, "Corporation and Pass-through Entity Nexus Questionnaire", shall be used by a corporation or pass-through entity to determine if the entity has nexus with the Commonwealth of Kentucky.

(92) Revenue Form 41A802, "Corporation and Pass-through Entity Related Party Expense Questionnaire", shall be used by a corporation or pass-through entity to determine if the entity has nondeductible related party expense.

Section 2. Individual Income and Withholding Taxes. (1) Revenue Form 12A200, "Kentucky Individual Income Tax Installment Agreement Request", shall be submitted to the Department of Revenue to request an installment agreement to pay tax due.

(2) Revenue Form 40A100, "Application for Refund of Income Taxes", shall be presented to the Department of Revenue to request a refund of income taxes paid.

(3) Revenue Form 40A102, "2012[2014] Application for Extension of Time to File Individual, General Partnership and Fiduciary Income Tax Returns for Kentucky", shall be submitted to the Department of Revenue by individuals, partnerships, and fiduciaries prior to the date prescribed by law for filing a return to request a six (6) month extension to file the return or to remit payment of tax prior to the date the return is due.

(4) Revenue Form 40A103, "Application for New Home Tax Credit", shall be submitted to the Department of Revenue by individuals to request approval for the new home tax credit.

(5) Revenue Form 40A200, "Form PTE-WH, Kentucky Nonresident Income Tax Withholding on Distributive Share Income", shall be used by a pass-through entity doing business in Kentucky to report Kentucky income tax withheld on each nonresident individual or corporate partner doing business in Kentucky only through its ownership interest in the pass-through entity.

(6) Revenue Form 40A201, "Form 740NP-WH, Kentucky Nonresident Income Tax Withholding on Distributive Share Income Report and Composite Income Tax Return", shall be used by a pass-through entity doing business in Kentucky to report and pay Kentucky income tax withheld on nonresident individual and corporate partners.

(7) Revenue Form 40A201ES, "Form 740NP-WH-ES, Instructions – 2013[2012] Pass-Through Entity Nonresident Distributive Share Withholding Report and Composite Income Tax Return Voucher", shall be used by every pass-through entity for the declaration and payment of estimated tax if required.

(8) Revenue Form 40A201NP-WH-SL, "Form 740NP-WH-SL, Application for Six-Month Extension of Time to File Form 740NP-WH", shall be used by a pass-through entity to request a six-month extension to file Form 740NP-WH, Kentucky Nonresident Income Tax Withholding on Distributive Share Income Report and Composite Income Tax Return.

(9) Revenue Form 40A201-WHP, "Form 740NP-WH-P, Underpayment and Late Payment of Estimated Tax on Form 740NP-WH", shall be used by a pass-through entity to compute the interest and penalty on the underpayment and late payment of estimated tax on Form 740NP-WH, Kentucky Nonresident Income Tax Withholding on Distributive Share Income Report and Composite Income Tax Return.

(10) Revenue Form 40A727, "Kentucky Income Tax Forms Requisition", shall be used by a taxpayer or tax preparer to order individual income tax forms.

(11)[(9)] Revenue Form 42A003, "Withholding Kentucky Income Tax Instructions for Employers", shall provide instructions for employers and shall contain forms used for withholding and reporting Kentucky income tax withholding.

(12)[(40)] Revenue Form 42A003(T), "2013[2012] Withholding Tax Tables Computer Formula", shall be used by an employer for computing employees' Kentucky income tax withholding each pay period.

(13)[(44)] Revenue Form 42A740, "Form 740, 2012[2014] Kentucky Individual Income Tax Return, Full-Year Residents Only", shall be completed by a resident individual to report taxable income and income tax liability for taxable years beginning in 2012[2014], and shall be due within three and one-half (3 1/2) months after the close of the taxable year.

(14)[(12)] Revenue Form 42A740-A, "Schedule A, Form 740, 2012[2014] Kentucky Itemized Deductions", shall be completed by resident individuals and attached to Form 740 to support itemized deductions claimed for 2012[2014].

(15)[(13)] Revenue Form 42A740ES, "Form 740-ES,

2013[2012] Individual Income Tax Kentucky Estimated Tax Voucher", shall be submitted to the Department of Revenue by individuals with payment of quarterly estimated tax.

(16)[(44)] Revenue Form 42A740-EZ, "Form 740-EZ, 2012[2014] Kentucky Individual Income Tax Return for Single Persons with No Dependents", shall be completed by resident individuals to report taxable income and income tax liability for taxable years beginning in 2012[2014], and shall be due within three and one-half (3 1/2) months after the close of the taxable year.

(17)[(45)] Revenue Form 42A740(I), "2012[2014] Kentucky Individual Income Tax Instructions for Forms 740 and 740-EZ", shall be used by resident individuals to file the 2012[2014] Kentucky Individual Tax Return and related schedules.

(18)[(46)] Revenue Form 42A740-J, "Schedule J, Kentucky Farm Income Averaging", shall be completed by individuals and attached to Form 740 to compute tax liability by averaging farm income for taxable years beginning after December 31, 1997.

(19)[(47)] Revenue Form 42A740-KNOL, "2012[2014] Kentucky Net Operating Loss Schedule", shall be used by individuals to compute and carry forward a net operating loss to subsequent years.

(20)[(48)] Revenue Form 42A740-M, "Schedule M, 2012[2014] Kentucky Federal Adjusted Gross Income Modifications", shall be completed by individuals and attached to Form 740 in support of additions to and subtractions from federal adjusted gross income.

(21)[(49)] Revenue Form 42A740-NP, "Form 740-NP, 2012[2014] Kentucky Individual Income Tax Return, Nonresident or Part-Year Resident", shall be completed by part-year or full-year nonresident individuals to report taxable income and income tax liability for taxable years beginning in 2012[2014], and shall be filed within three and one-half (3 1/2) months after the close of the taxable year.

(22)[(20)] Revenue Form 42A740-NP-A, "Schedule A, Form 740-NP, 2012[2014] Kentucky Schedule A Itemized Deductions", shall be completed and attached to Form 42A740-NP by part-year or full-year nonresidents to support the itemized deductions claimed for 2012[2014].

(23)[(24)] Revenue Form 42A740-NP-ME, "Schedule ME, Form 740-NP, 2012[2014] Moving Expense and Reimbursement", shall be completed and attached to Form 42A740-NP by part-year or full-year nonresidents to support moving expenses and reimbursement by employers for moving expenses for 2012[2014].

(24)[(22)] Revenue Form 42A740-NP(I), "Instructions for 2012[2014] Kentucky Form 740-NP, Nonresident or Part-Year Resident Income Tax Return", shall be used by nonresident or part-year resident individuals to file the 2012[2014] Kentucky Form 740-NP and related schedules.

(25)[(23)] Revenue Form 42A740-NP-R, "Form 740-NP-R, 2012[2014] Kentucky Income Tax Return Nonresident - Reciprocal State", shall be completed by resident individuals of reciprocal states to request a refund of Kentucky withholding for 2012[2014].

(26)[(24)] Revenue Form 42A740-NP(P), "2012[2014] Kentucky Income Tax Return, Nonresident or Part-Year Resident", shall be a packet containing forms and instructions and shall be mailed to nonresident and part-year resident individuals for use in filing a Kentucky individual tax return for 2012[2014].

(27)[(25)] Revenue Form 42A740(PKT), "2012[2014] Kentucky Individual Income Tax Forms", shall be a packet containing forms and instructions and shall be mailed to resident individuals for use in filing a Kentucky individual tax return for 2012[2014].

(28)[(26)] Revenue Form 42A740-P, "Schedule P, 2012[2014] Kentucky Pension Income Exclusion", shall be completed by individuals and attached to Form 740 to compute the amount of allowable pension exclusion for 2012[2014].

(29)[(27)] Revenue Form 42A740-UTC, "Schedule UTC, Unemployment Tax Credit", shall be completed by individuals and attached to Form 740 or Form 740-NP to provide the Office of Employment and Training Certificate Numbers in support of credit claimed for hiring an unemployed person.

(30)[(28)] Revenue Form 42A740-X, "Form 740-X, Amended Kentucky Individual Income Tax Return", shall be completed by individuals and filed with the Department of Revenue to amend a previously filed tax return for 2005 or future years.

(31)[(29)] Revenue Form 42A740-XP, "Form 740-XP,

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Amended Kentucky Individual Income Tax Return, 2004 and Prior Years", shall be completed by individuals and filed with the Department of Revenue to amend a previously filed tax return for 2004 or prior years.

(32)[(30)] Revenue Form 42A740-S1, "Form 2210-K, 2012[2014] Underpayment of Estimated Tax by Individuals", shall be filed by individuals to request a waiver of estimated tax penalty or to compute and self assess an estimated tax penalty for a tax year beginning in 2012[2014].

(33)[(31)] Revenue Form 42A740-S4, "2013[2012] Instructions for Filing Estimated Tax Vouchers", shall be used to compute the amount of estimated tax due for 2013[2012].

(34)[(32)] Revenue Form 42A740-S18, "Form 8582-K, 2012[2014] Kentucky Passive Activity Loss Limitations", shall be completed by an individual taxpayer and attached to the individual tax return in support of an allowable passive loss deduction and carryover of a passive activity loss.

(35)[(33)] Revenue Form 42A740-S21, "Form 4972-K, 2012[2014] Kentucky Tax on Lump-Sum Distributions", shall be completed by an individual taxpayer to compute tax liability on a lump sum distribution and attached to the taxpayer's individual income tax return.

(36)[(34)] Revenue Form 42A740-S22, "Form 8879-K, 2012[2014] Kentucky Individual Income Tax Declaration for Electronic Filing", shall be completed, signed by the individual taxpayer or taxpayers and maintained by the preparer or taxpayer in support of an electronically filed return.

(37)[(35)] Revenue Form 42A740-S23, "Form 740-V, 2012[2014] Kentucky Electronic Payment Voucher", shall be used by the individual taxpayer or taxpayers for the payment of additional tax due on an electronically filed return and submitted to the Department of Revenue.

(38)[(36)] Revenue Form 42A740-S24, "Form 8863-K, 2012[2014] Kentucky Education Tuition Tax Credit", shall be used by an individual taxpayer or taxpayers to claim a tuition tax credit on the taxpayer's individual Kentucky income tax return.

(39)[(37)] Revenue Form 42A740-S25, "Form 8948-K, Preparer Explanation For Not Filing Electronically", shall be used by the preparer to indicate the reason the return is not being filed electronically.

(40)[(38)] Revenue Form 42A741, "Form 741, 2012[2014] Kentucky Fiduciary Income Tax Return", shall be used by a fiduciary of an estate or trust to report income and tax liability of an estate or trust and be filed with the Department of Revenue within three (3) months and fifteen (15) days after the close of the taxable year.

(41)[(39)] Revenue Form 42A741-D, "Schedule D, Form 741, 2012[2014] Kentucky Capital Gains and Losses", shall be completed and attached to Form 741 by a fiduciary to report income from capital gains and losses.

(42)[(40)] Revenue Form 42A741(I), "Instructions - Form 741, Kentucky Fiduciary Income Tax Return", shall be the instruction guide provided by the Department of Revenue for completing the 2012[2014] Form 741.

(43)[(41)] Revenue Form 42A741(K-1), "Schedule K-1, Form 741, 2012[2014] Kentucky Beneficiary's Share of Income, Deductions, Credits, etc.", shall be filed by the fiduciary with Form 741 to report each beneficiary's share of income, deductions, and credits.

(44)[(42)] Revenue Form 42A765-GP, "Form 765-GP, 2012[2014] Kentucky General Partnership Income Return", shall be completed and filed with the Department of Revenue within three (3) months and fifteen (15) days after the close of the taxable year by a general partnership to report income, deductions, and credits of a general partnership for 2012[2014].

(45)[(43)] Revenue Form 42A765-GP(I), "Instructions, 2012[2014] Kentucky General Partnership Income Return", shall be provided to assist the general partnership in completing a general partnership income return.

(46)[(44)] Revenue Form 765-GP(K-1), "Schedule K-1, Form 765-GP, 2012[2014] Partner's Share of Income, Credits, Deductions, etc.", shall be filed by the general partnership with Form 765-GP to report each general partner's share of income, deductions, and credits.

(47)[(45)] Revenue Form 42A765-GP(K), "Form 765-GP(K),

Kentucky Schedule K for General Partnerships with Economic Development Project(s)", shall be used by a general partnership which has one (1) or more economic development projects to determine the total general partners' share of income, credits, deductions, etc., excluding the amount of each item of income, credit, deduction, etc., attributable to the projects.

(48)[(46)] Revenue Form 42A801, "Form K-1, Kentucky Employer's Income Tax Withheld Worksheet", shall be used by employers to report wages and taxes withheld for the filing period.

(49)[(47)] Revenue Form 42A801(D), "Form K-1, Amended Employer's Return of Income Tax Withheld", shall be used by employers to correct wages and taxes reported for the filing period.

(50)[(48)] Revenue Form 42A801-E, "Form K-1E, Kentucky Employer's Income Tax Withheld Worksheet - Electronic Funds Transfer", shall be used by employers who remit taxes withheld electronically to report wages and tax withheld for the filing period.

(51)[(49)] "Form W-2, 2012[2014] Wage and Tax Statement", shall be used by an employer to report each of its employees' wages and Kentucky tax withheld for the calendar year 2012[2014].

(52)[(50)] Revenue Form 42A803, "Form K-3, Kentucky Employer's Income Tax Withheld Worksheet", shall be used by employers to report wages and tax withheld for the filing period and annually reconcile wages and taxes reported.

(53)[(51)] Revenue Form 42A803(D), "Form K-3, Amended Employer's Return of Income Tax Withheld", shall be used by employers to amend wages and taxes reported for the filing period and the annual reconciled wages and taxes reported.

(54)[(52)] Revenue Form 42A803-E, "Form K-3E, Kentucky Employer's Income Tax Withheld Worksheet - Electronic Funds Transfer", shall be used by employers to report wages and tax withheld for the filing period and to annually reconcile wages and taxes reported.

(55)[(53)] Revenue Form 42A804, "Form K-4, Kentucky Department of Revenue Employee's Withholding Exemption Certificate", shall be used by an employee to inform the employer of the number of exemptions claimed in order to determine the amount of Kentucky tax to withhold from wages each pay period.

(56)[(54)] Revenue Form 42A804-A, "Form K-4A, Kentucky Department of Revenue Withholding Exemptions for Excess Itemized Deductions", shall be used by an employee to determine additional withholding exemptions.

(57)[(55)] Revenue Form 42A804-E, "Form K-4E, Special Withholding Exemption Certificate", shall be used by employees to inform employers of special tax exempt status.

(58)[(56)] Revenue Form 42A804-M, "Form K-4M, Nonresident Military Spouse Withholding Tax Exemption Certificate", shall be used by employees to inform employers of special tax exempt status as a nonresident military spouse.

(59)[(57)] Revenue Form 42A806, "Transmitter Report for Filing Kentucky W2/K2, 1099 and W2-G Statements", shall be used by employers annually to submit Form W-2 Wage and Tax Statements.

(60)[(58)] Revenue Form 42A807, "Form K-4FC, Fort Campbell Exemption Certificate", shall be completed by nonresident employees working at Fort Campbell, Kentucky, to inform employers of special tax exempt status.

(61)[(59)] Revenue Form 42A808, "Authorization to Submit Employees Annual Wage and Tax Statements Via Kentucky Department of Revenue Web Site", shall be used by employers to request authorization to annually submit wage and tax statements via the Kentucky Department of Revenue Web site.

(62)[(60)] Revenue Form 42A809, "Certificate of Nonresidence", shall be used by employees to inform employers of special tax exempt status as a result of being a resident of a reciprocal state.

(63)[(61)] Revenue Form 42A810, "Nonresident's Affidavit - Kentucky Individual Income Tax", shall be used by individuals to submit a sworn statement concerning residency status.

(64)[(62)] Revenue Form 42A811, "KREDA Annual Report", shall be completed by employers to report KREDA employee wage assessment fee information to the Department of Revenue.

(65)[(63)] Revenue Form 42A812, "KIDA Annual Report", shall be completed by employers to report KIDA employee wage as-

assessment fee information to the Department of Revenue.

~~(66)~~~~(64)~~ Revenue Form 42A813, "KJDA Annual Report", shall be completed by employers to report KJDA employee wage assessment fee information to the Department of Revenue.

~~(67)~~~~(65)~~ Revenue Form 42A814, "KIRA Annual Report", shall be completed by employers to report KIRA employee wage assessment fee information to the Department of Revenue.

~~(68)~~~~(66)~~ Revenue Form 42A815, "Withholding Tax Refund Application", shall be completed by employers to request a refund of withholding tax paid.

~~(69)~~~~(67)~~ Revenue Form 42A816, "KEOZ Annual Report", shall be completed by employers to report KEOZ employee wage assessment fee information to the Department of Revenue.

~~(70)~~~~(68)~~ Revenue Form 42A817, "KJRA Annual Report", shall be completed by employers to report KJRA employee wage assessment fee information to the Department of Revenue.

~~(71)~~~~(69)~~ Revenue Form 42A818, "KBI Annual Report", shall be completed by employers to report KBI employee wage assessment fee information to the Department of Revenue.

~~(72)~~~~(70)~~ Revenue Form 42D003, "2012 [2014] Kentucky Wage and Tax Statements (W-2/K-2) Order Form", shall be used by employers to order wage and tax statements.

Section 3. Incorporation by Reference. (1) The following material is incorporated by reference:

(a) Corporation income taxes - referenced material:

1. Revenue Form 41A720, "Form 720, 2012[2014] Kentucky Corporation Income Tax and LLET Return", 2012[2014];

2. Revenue Form 41A720A, "Schedule A, Apportionment and Allocation (For corporations and pass-through entities taxable both within and without Kentucky)", October 2012[2014];

3. Revenue Form 41A720A-C, "Schedule A-C, Apportionment and Allocation - Continuation Sheet", October 2012[2014];

4. Revenue Form 41A720A-N, "Schedule A-N, Apportionment Factor Schedule", October 2012[2014];

5. Revenue Form 41A720BIO, "Schedule BIO, Application and Credit Certificate of Income Tax/LLET Credit Biodiesel", October 2012[2014];

6. Revenue Form 41A720CC, "Schedule CC, Coal Conversion Tax Credit", October 2012[2014];

7. Revenue Form 41A720CCI, "Schedule CCI, Application and Credit Certificate of Clean Coal Incentive Tax Credit", October 2012[2014];

8. Revenue Form 41A720CELL, "Schedule CELL, Application and Credit Certificate of Income Tax/LLET Credit Cellulosic Ethanol", October 2012[2014];

9. Revenue Form 41A720CI, "Schedule CI, Application for Coal Incentive Tax Credit", October 2012[2014];

10. Revenue Form 41A720CR, "Schedule CR, Pro Forma Federal Consolidated Return Schedule", October 2012[2014];

11. Revenue Form 41A720CR-C, "Schedule CR-C, Pro Forma Federal Consolidated Return Schedule Continuation Sheet", October 2012[2014];

12. Revenue Form 41A720ES, "Form 720-ES Kentucky, 2013[2012] Corporation Income/Limited Liability Entity Tax Estimated Tax Voucher", June 2012[2014];

13. Revenue Form 41A720ETH, "Schedule ETH, Application and Credit Certificate of Income Tax/LLET Credit Ethanol", October 2012[2014];

14. Revenue Form 41A720EZO, "Schedule EZC, Enterprise Zone Tax Credit", October 2012[2014];

15. Revenue Form 41A720HH, "Schedule HH, Kentucky Housing for Homeless Families Deduction", October 2012[2014];

16. Revenue Form 41A720(I), "Instructions, 2012[2014] Kentucky Corporation Income Tax and LLET Return", November 2012[October 2014];

17. Revenue Form 41A720KCR, "Schedule KCR, Kentucky Consolidated Return Schedule", October 2012[2014];

18. Revenue Form 41A720KCR-C, "Schedule KCR-C, Kentucky Consolidated Return Schedule - Continuation Sheet", October 2012[2014];

19. Revenue Form 41A720KESA, "Schedule KESA, Tax Credit Computation Schedule (For a KESA Project of a Corporation)", October 2012[2014];

20. Revenue Form 41A720KESA-SP, "Schedule KESA-SP, Tax Credit Computation Schedule (For a KESA Project of a Pass-Through Entity)", October 2012[2014];

21. Revenue Form 41A720KESA-T, "Schedule KESA-T, Tracking Schedule for a KESA Project", October 2012[2014];

22. Revenue Form 41A720LLET, "Schedule LLET, Limited Liability Entity Tax", October 2012[2014];

23. Revenue Form 41A720LLET-C, "Schedule LLET-C, Limited Liability Entity Tax - Continuation Sheet", October 2012[2014];

24. Revenue Form 41A720LLET(K), "Schedule LLET(K), Limited Liability Entity Tax (For a Limited Liability Pass-through Entity with Economic Development Project(s))", October 2012[2014];

25. Revenue Form 41A720LLET(K)-C, "Schedule LLET(K)-C, Limited Liability Entity Tax - Continuation Sheet", October 2012[2014];

26. Revenue Form 41A720NOL, "Schedule NOL, Net Operating Loss Schedule", October 2012[2014];

27. Revenue Form 41A720NOL-CF, "Schedule NOL-CF, Kentucky NOL Carry forward Schedule", October 2012[2014];

28. Revenue Form 41A720-O, "Schedule O-720, Other Additions and Subtractions To/From Federal Taxable Income", December 2012[November 2014];

29. Revenue Form 41A720QR, "Schedule QR, Qualified Research Facility Tax Credit", October 2012[2014];

30. Revenue Form 41A720RC, "Schedule RC, Application for Income Tax/LLET Credit for Recycling and/or Composting Equipment or Major Recycling Project", October 2012[2014];

31. Revenue Form 41A720RC-C, "Schedule RC-C, Schedule RC - Part I Continuation", October 2012[2014];

32. Revenue Form 41A720RC(I), "Instructions For Schedule RC", October 2012[2014];

33. Revenue Form 41A720RC-R, "Schedule RC-R, Recycling or Composting Equipment Tax Credit Recapture", October 2012[2014];

34. Revenue Form 41A720RPC, "Schedule RPC, Related Party Disclosure Statement," June 2012;

35. Revenue Form 41A720RR-E, "Schedule RR-E, Application and Credit Certificate of Income Tax/LLET Credit Railroad Expansion", October 2012[2014];

~~36.~~~~[35.]~~ Revenue Form 41A720RR-I, "Schedule RR-I, Railroad Maintenance and Improvement Tax Credit", October 2012[2014];

~~37.~~~~[36.]~~ Revenue Form 41A720S, "Form 720S, 2012[2014] Kentucky S Corporation Income Tax and LLET Return", 2012[2014];

~~38.~~~~[37.]~~ Revenue Form 41A720S(I), "Instructions, 2012 [2014] Kentucky S Corporation Income Tax and LLET Return", November 2012 [October 2014];

~~39.~~~~[38.]~~ Revenue Form 41A720S(K), "Form 720S(K), Kentucky Schedule K for S Corporations With Economic Development Project(s)", October 2012[2014];

~~40.~~~~[39.]~~ Revenue Form 41A720S(K-1), "Schedule K-1 (Form 720S), 2012[2014] Shareholder's Share of Income, Credits, Deductions, Etc.", 2012[2014];

~~41.~~~~[40.]~~ Revenue Form 41A720S-O, "Schedule O-PTE, Other Additions and Subtractions To/From Federal Ordinary Income", November 2012[2014];

~~42.~~~~[41.]~~ Revenue Form 41A720SL, "Application for Six-Month Extension of Time to File Kentucky Corporation or Limited Liability Pass-Through Entity Return", June 2012[2014];

~~43.~~~~[42.]~~ Revenue Form 41A720TCS, "Schedule TCS, Tax Credit Summary Schedule", October 2012[2014];

~~44.~~~~[43.]~~ Revenue Form 41A720VERB, "Schedule VERB, Voluntary Environmental Remediation Tax Credit", October 2012[2014];

~~45.~~~~[44.]~~ Revenue Form 41A720-S1, "Form 720X, Amended Kentucky Corporation Income Tax and Corporation License Tax Return", October 2011;

~~46.~~~~[45.]~~ Revenue Form 41A720-S2, "Form 720-AMENDED, Amended Kentucky Corporation Income Tax Return", October 2011;

~~47.~~~~[46.]~~ Revenue Form 41A720-S3, "Form 720-AMENDED (2007-2008), Amended Kentucky Corporation Income Tax and LLET Return", October 2011;

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48.[47-] Revenue Form 41A720-S4, "Form 851-K, Kentucky Affiliations and Payment Schedule", October 2012[2014];

49.[48-] Revenue Form 41A720-S6, "Form 2220-K, Underpayment and Late Payment of Estimated Income Tax and LLET", October 2012[2014];

50.[49-] Revenue Form 41A720-S7, "Form 5695-K, Kentucky Energy Efficiency Products Tax Credit", October 2012[2014];

51.[50-] Revenue Form 41A720-S9, "Schedule 8903-K, Kentucky Domestic Production Activities Deduction", October 2012[2014];

52.[54-] Revenue Form 41A720-S11, "Form 8908-K, Kentucky ENERGY STAR (Homes and Manufactured Homes) Tax Credit", October 2012[2014];

53.[52-] Revenue Form 41A720-S16, "Schedule KREDA, Tax Credit Computation Schedule (For a KREDA Project of a Corporation)", October 2012[2014];

54.[53-] Revenue Form 41A720-S17, "Schedule KREDA-T, Tracking Schedule for a KREDA Project", October 2012[2014];

55.[54-] Revenue Form 41A720-S18, "Schedule KREDA-SP, Tax Computation Schedule (For a KREDA Project of a Pass-Through Entity)", October 2012[2014];

56.[55-] Revenue Form 41A720-S20, "Schedule KIDA, Tax Credit Computation Schedule (For a KIDA Project of a Corporation)", October 2012 [2014];

57.[56-] Revenue Form 41A720-S21, "Schedule KIDA-T, Tracking Schedule for a KIDA Project" October 2012[2014];

58.[57-] Revenue Form 41A720-S22, "Schedule KIDA-SP, Tax Computation Schedule (For a KIDA Project of a Pass-Through Entity)", October 2012[2014];

59.[58-] Revenue Form 41A720-S24, "Schedule KIRA, Tax Credit Computation Schedule (For a KIRA Project of a Corporation)", October 2012[2014];

60.[59-] Revenue Form 41A720-S25, "Schedule KIRA-T, Tracking Schedule for a KIRA Project", October 2012[2014];

61.[60-] Revenue Form 41A720-S26, "Schedule KIRA-SP, Tax Computation Schedule (For a KIRA Project of a Pass-Through Entity)", October 2012[2014];

62.[64-] Revenue Form 41A720-S27, "Schedule KJDA, Tax Credit Computation Schedule (For a KJDA Project of a Corporation)", October 2012[2014];

63.[62-] Revenue Form 41A720-S28, "Schedule KJDA-T, Tracking Schedule for a KJDA Project", October 2012 [2014];

64.[63-] Revenue Form 41A720-S29, "Schedule KJDA-SP, Tax Computation Schedule (For a KJDA Project of a Pass-Through Entity)", October 2012[2014];

65.[64-] Revenue Form 41A720-S35, "Schedule KRA, Tax Credit Computation Schedule (For a KRA Project of a Corporation)", October 2012[2014];

66.[65-] Revenue Form 41A720-S36, "Schedule KRA-SP, Tax Computation Schedule (For a KRA Project of a Pass-Through Entity)", October 2012[2014];

67.[66-] Revenue Form 41A720-S37, "Schedule KRA-T, Tracking Schedule for a KRA Project", October 2012[2014];

68.[67-] Revenue Form 41A720-S40, "Schedule KEOZ, Tax Credit Computation Schedule (For a KEOZ Project of a Corporation)", October 2012[2014];

69.[68-] Revenue Form 41A720-S41, "Schedule KEOZ-SP, Tax Computation Schedule (For a KEOZ Project of a Pass-Through Entity)", October 2012[2014];

70.[69-] Revenue Form 41A720-S42, "Schedule KEOZ-T, Tracking Schedule for a KEOZ Project", October 2012[2014];

71.[70-] Revenue Form 41A720-S45, "Schedule KJRA, Tax Credit Computation Schedule (For a KJRA Project of a Corporation)", October 2012[2014];

72.[74-] Revenue Form 41A720-S46, "Schedule KJRA-T, Tracking Schedule for a KJRA Project", October 2012[2014];

73.[72-] Revenue Form 41A720-S47, "Schedule KJRA-SP, Tax Computation Schedule (For a KJRA Project of a Pass-Through Entity)", October 2012[2014];

74.[73-] Revenue Form 41A720-S50, "Schedule IEIA, Tax Credit Computation Schedule (For an IEIA Project of a Corporation)", October 2012[2014];

75.[74-] Revenue Form 41A720-S51, "Schedule IEIA-T, Tracking Schedule for an IEIA Project", October 2012[2014];

76.[75-] Revenue Form 41A720-S52, "Schedule IEIA-SP, Tax Computation Schedule (For an IEIA Project of a Pass-Through Entity)", October 2012[December 2011];

77.[76-] Revenue Form 41A720-S53, "Schedule KBI, Tax Credit Computation Schedule (For a KBI Project of a Corporation)", October 2012[2014];

78.[77-] Revenue Form 41A720-S54, "Schedule KBI-SP, Tax Computation Schedule (For a KBI Project of a Pass-Through Entity)", October 2012[2014];

79.[78-] Revenue Form 41A720-S55, "Schedule KBI-T, Tracking Schedule for a KBI Project", October 2012[2014];

80.[79-] Revenue Form 41A720-S80, "Form 8874(K), Application for Certification of Qualified Equity Investments Eligible for Kentucky New Markets Development Program Tax Credit", June 2010;

81.[80-] Revenue Form 41A720-S81, "Form 8874(K)-A, Notice of Kentucky New Markets Development Program Tax Credit and Certification", June 2012 [2011];

82.[84-] Revenue Form 41A720-S82, "Form 8874(K)-B, Notice of Kentucky New Markets Development Program Tax Credit Recapture", June 2012[2014];

83.[82-] Revenue Form 41A725, "Form 725, 2012[2014] Kentucky Single Member LLC Individually Owned LLET Return", 2012[2014];

84.[83-] Revenue Form 41A725CP, "Schedule CP, Form 725, 2012[2014] Kentucky Single Member LLC Individually Owned Composite Return Schedule", 2012[2014];

85.[84-] Revenue Form 41A725(I), "Instructions, 2012[2014] Kentucky Single Member LLC Individually Owned LLET Return", October 2012[2014];

86.[85-] Revenue Form 41A750, "Form 750, Business Development Corporation Tax Return", September 2012[2014];

87.[86-] Revenue Form 41A765, "Form 765, 2012[2014] Kentucky Partnership Income and LLET Return", 2012[2014];

88.[87-] Revenue Form 41A765(I), "Instructions, 2012[2014] Kentucky Partnership Income and LLET Return", November 2012[October 2011];

89.[88-] Revenue Form 41A765(K), "Form 765(K), Kentucky Schedule K For Partnerships With Economic Development Project(s)", October 2012[2014];

90.[89-] Revenue Form 41A765(K-1), "Schedule K-1 (Form 765), 2012[2014] Partner's Share of Income, Credits, Deductions, Etc.", 2012[2014];[and]

91.[90-] Revenue Form 41A800, "Corporation and Pass-through Entity Nexus Questionnaire", December 2011; and

92. Revenue Form 41A802, "Corporation and Pass-through Entity Related Party Expense Questionnaire", October 2012; and

(b) Individual income and withholding taxes - referenced material:

1. Revenue Form 12A200, "Kentucky Individual Income Tax Installment Agreement Request", November 2012[2014];
2. Revenue Form 40A100, "Application for Refund of Income Taxes", October 2012[2014];
3. Revenue Form 40A102, "2012[2014] Application for Extension of Time to File Individual, General Partnership and Fiduciary Income Tax Returns for Kentucky", November 2012[2014];
4. Revenue Form 40A103, "Application for New Home Tax Credit", June 2010;
5. Revenue Form 40A200, "Form PTE-WH, Kentucky Nonresident Income Tax Withholding on Distributive Share Income", October 2012[2014];
6. Revenue Form 40A201, "Form 740NP-WH, Kentucky Nonresident Income Tax Withholding on Distributive Share Income Report and Composite Income Tax Return", October 2012[2014];
7. Revenue Form 40A201ES, "Form 740NP-WH-ES, Instructions – 2013[2012] Pass-Through Entity Nonresident Distributive Share Withholding Report and Composite Income Tax Return Voucher", October 2012[2014];
8. Revenue Form 40A201NP-WH-SL, "Form 740NP-WH-SL, Application for Six-Month Extension of Time to File Form 740NP-WH", October 2012;
9. Revenue Form 40A201-WHP, "Form 740NP-WH-P, Underpayment and Late Payment of Estimated Tax on Form 740NP-WH", October 2012;

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10. Revenue Form 40A727, "Kentucky Income Tax Forms Requisition", October 2012[2011];
- 11.[9.] Revenue Form 42A003, "Withholding Kentucky Income Tax Instructions for Employers", August 2011;
- 12.[40.] Revenue Form 42A003(T), "2013[2012] Withholding Tax Tables Computer Formula", September 2012[October 2011];
- 13.[44.] Revenue Form 42A740, "Form 740, 2012[2011] Kentucky Individual Income Tax Return, Full-Year Residents Only", 2012[2011];
- 14.[42.] Revenue Form 42A740-A, "Schedule A, Form 740, 2012[2011] Kentucky Itemized Deductions", 2012[2011];
- 15.[43.] Revenue Form 42A740ES, "Form 740-ES, 2013[2012] Individual Income Tax Kentucky Estimated Tax Voucher", June 2012[2011];
- 16.[44.] Revenue Form 42A740-EZ, "Form 740-EZ, 2012[2011] Kentucky Individual Income Tax Return for Single Persons with No Dependents", 2012[2011];
- 17.[45.] Revenue Form 42A740(I), "2012[2011] Kentucky Individual Income Tax Instructions for Forms 740 and 740-EZ", October 2012[2011];
- 18.[46.] Revenue Form 42A740-J, "Schedule J, Kentucky Farm Income Averaging", October 2012[2011];
19. [47.] Revenue Form 42A740-KNOL, "Schedule KNOL, 2012 [2011] Kentucky Net Operating Loss Schedule", 2012 [2011];
- 20.[48.] Revenue Form 42A740-M, "Schedule M, 2012[2011] Kentucky Federal Adjusted Gross Income Modifications", 2012[2011];
- 21.[49.] Revenue Form 42A740-NP, "Form 740-NP, 2012 [2011] Kentucky Individual Income Tax Return, Nonresident or Part-Year Resident", 2012[2011];
- 22.[20.] Revenue Form 42A740-NP-A, "Schedule A, Form 740-NP, 2012[2011] Kentucky Schedule A Itemized Deductions", 2012[2011];
- 23.[24.] Revenue Form 42A740-NP-ME, "Schedule ME, Form 740-NP, 2012[2011] Moving Expense and Reimbursement", 2012[2011];
- 24.[22.] Revenue Form 42A740-NP(I), "Instructions for 2012[2011] Kentucky Form 740-NP, Nonresident or Part-Year Resident Income Tax Return", October 2012[2011];
- 25.[23.] Revenue Form 42A740-NP-R, "Form 740-NP-R, 2012[2011] Kentucky Income Tax Return Nonresident - Reciprocal State", 2012[2011];
- 26.[24.] Revenue Form 42A740-NP(P), "2012[2011] Kentucky Income Tax Return Nonresident or Part-Year Resident", October 2012[2011];
- 27.[25.] Revenue Form 42A740(PKT), "2012[2011] Kentucky Individual Income Tax Forms", October 2012[2011];
- 28.[26.] Revenue Form 42A740-P, "Schedule P, 2012[2011] Kentucky Pension Income Exclusion", 2012[2011];
- 29.[27.] Revenue Form 42A740-UTC, "Schedule UTC, Unemployment Tax Credit", October 2012[2011];
- 30.[28.] Revenue Form 42A740-X, "Form 740-X, Amended Kentucky Individual Income Tax Return", November 2012[2011];
- 31.[29.] Revenue Form 42A740-XP, "Form 740-XP, Amended Kentucky Individual Income Tax Return, 2004 and Prior Years", November 2008;
- 32.[30.] Revenue Form 42A740-S1, "Form 2210-K, 2012[2011] Underpayment of Estimated Tax by Individuals", 2012[2011];
- 33.[31.] Revenue Form 42A740-S4, "2013[2012] Instructions for Filing Estimated Tax Vouchers", October 2012[2011];
- 34.[32.] Revenue Form 42A740-S18, "Form 8582-K, 2012[2011] Kentucky Passive Activity Loss Limitations", 2012[2011];
- 35.[33.] Revenue Form 42A740-S21, "Form 4972-K, 2012[2011] Kentucky Tax on Lump-Sum Distributions", 2012[2011];
- 36.[34.] Revenue Form 42A740-S22, "Form 8879-K, 2012[2011] Kentucky Individual Income Tax Declaration for Electronic Filing", 2012[2011];
- 37.[35.] Revenue Form 42A740-S23, "Form 740-V, 2012[2011] Kentucky Electronic Payment Voucher", 2012[2011];
- 38.[36.] Revenue Form 42A740-S24, "Form 8863-K, 2012[2011] Kentucky Education Tuition Tax Credit", 2012[2011];
- 39.[37.] Revenue Form 42A740-S25, "Form 8948-K, Preparer Explanation For Not Filing Electronically", October 2012[2011];
- 40.[38.] Revenue Form 42A741, "Form 741, 2012[2011] Kentucky Fiduciary Income Tax Return", 2012[2011];
- 41.[39.] Revenue Form 42A741-D, "Schedule D, Form 741, 2012[2011] Kentucky Capital Gains and Losses", 2012[2011];
- 42.[40.] Revenue Form 42A741(I), "Instructions - Form 741, Kentucky Fiduciary Income Tax Return", October 2012[2011];
- 43.[44.] Revenue Form 42A741(K-1), "Schedule K-1, Form 741, 2012[2011] Kentucky Beneficiary's Share of Income, Deductions, Credits, etc.", 2012[2011];
- 44.[42.] Revenue Form 42A765-GP, "Form 765-GP, 2012[2011] Kentucky General Partnership Income Return", 2012[2011];
- 45.[43.] Revenue Form 42A765-GP(I), "Instructions, 2012[2011] Kentucky General Partnership Income Return", November 2012[October 2011];
- 46.[44.] Revenue Form 765-GP(K-1), "Schedule K-1, Form 765-GP, 2012[2011] Partner's Share of Income, Credits, Deductions, etc.", 2012[2011];
- 47.[45.] Revenue Form 42A765-GP(K), "Form 765-GP(K), Kentucky Schedule K for General Partnerships with Economic Development Project(s)", October 2012[2011];
- 48.[46.] Revenue Form 42A801, "Form K-1, Kentucky Employer's Income Tax Withheld Worksheet", March 2007;
- 49.[47.] Revenue Form 42A801(D), "Form K-1, Amended Employer's Return of Income Tax Withheld", April 2008;
- 50.[48.] Revenue Form 42A801-E, "Form K-1E, Kentucky Employer's Income Tax Withheld Worksheet - Electronic Funds Transfer", March 2007;
- 51.[49.] "Form W-2, 2012[2011] Wage and Tax Statement", 2012 [2011];
- 52.[50.] Revenue Form 42A803, "Form K-3, Kentucky Employer's Income Tax Withheld Worksheet", March 2007;
- 53.[54.] Revenue Form 42A803(D), "Form K-3, Amended Employer's Return of Income Tax Withheld", April 2008;
- 54.[52.] Revenue Form 42A803-E, "Form K-3E, Kentucky Employer's Income Tax Withheld Worksheet - Electronic Funds Transfer", March 2007;
- 55.[53.] Revenue Form 42A804, "Form K-4, Kentucky Department of Revenue Employee's Withholding Exemption Certificate", November 2010;
- 56.[54.] Revenue Form 42A804-A, "Form K-4A, Kentucky Department of Revenue Withholding Exemptions for Excess Itemized Deductions", April 2008;
- 57.[55.] Revenue Form 42A804-E, "Form K-4E, Special Withholding Exemption Certificate", March 2012 [2011];
- 58.[56.] Revenue Form 42A804-M, "Form K-4M, Nonresident Military Spouse Withholding Tax Exemption Certificate", November 2010;
- 59.[57.] Revenue Form 42A806, "Transmitter Report for Filing Kentucky W2/K2, 1099 and W2-G Statements", October 2011;
- 60.[58.] Revenue Form 42A807, "Form K-4FC, Fort Campbell Exemption Certificate", August 2006;
- 61.[59.] Revenue Form 42A808, "Authorization to Submit Employees Annual Wage and Tax Statements Via Kentucky Department of Revenue Web Site", March 2006;
- 62.[60.] Revenue Form 42A809, "Certificate of Nonresidence", March 2007;
- 63.[64.] Revenue Form 42A810, "Nonresident's Affidavit - Kentucky Individual Income Tax", April 1989;
- 64.[62.] Revenue Form 42A811, "KREDA Annual Report", December 2007;
- 65.[63.] Revenue Form 42A812, "KIDA Annual Report", December 2007;
- 66.[64.] Revenue Form 42A813, "KJDA Annual Report", December 2007;
- 67.[65.] Revenue Form 42A814, "KIRA Annual Report", December 2007;
- 68.[66.] Revenue Form 42A815, "Withholding Tax Refund Application", August 2006;
- 69.[67.] Revenue Form 42A816, "KEOZ Annual Report", December 2007;
- 70.[68.] Revenue Form 42A817, "KJRA Annual Report", October 2010;

71.[69-] Revenue Form 42A818, "KBI Annual Report", October 2010; and

72.[70-] Revenue Form 42D003, "2012[2014] Kentucky Wage and Tax Statements (W-2/K-2) Order Form", July 2012[2014].

(2) This material may be inspected, copied, or obtained, subject to applicable copyright law, at the Kentucky Department of Revenue, 501 High Street, Frankfort, Kentucky 40601, Monday through Friday, 8 a.m. to 5 p.m.

THOMAS B. MILLER, Commissioner

APPROVED BY AGENCY: January 14, 2013

FILED WITH LRC: January 15, 2013 at 4 p.m.

**PUBLIC HEARING AND PUBLIC COMMENT PERIOD:** A public hearing on this administrative regulation shall be held on March 28, 2013, from 10:00 a.m. to 12:00 p.m., in Room 383, Capitol Annex Building, Frankfort, Kentucky 40601. Individuals interested in being heard at this hearing shall notify this agency in writing at least five (5) workdays prior to the hearing, of their intent to attend. If no notification of intent to attend the hearing is received by that date, the hearing may be cancelled. This hearing is open to the public. Any person who wishes to be heard will be given an opportunity to comment on the proposed administrative regulation. A transcript of the public hearing will not be made unless a written request for a transcript is made. If you do not wish to be heard at the public hearing, you may submit written comments on the proposed administrative regulation. Written comments shall be accepted until April 1, 2013. Send written notification of intent to be heard at the public hearing or written comments on the proposed administrative regulation to the contact person.

**CONTACT PERSON:** DeVon Hankins, Policy Advisor, Office of General Counsel, Finance and Administration Cabinet, 392 Capitol Annex, Frankfort, Kentucky 40601, phone (502) 564-6660, fax (502) 564-9875.

#### REGULATORY IMPACT ANALYSIS AND TIERING STATEMENT

Contact Person: DeVon Hankins

(1) Provide a brief summary of:

(a) What this administrative regulation does: This administrative regulation prescribes the forms to be used when reporting and paying corporation income tax, limited liability entity tax, individual income tax for tax years beginning in 2012; withholding taxes for calendar year 2012; and installments of estimated tax for tax years beginning in 2013.

(b) The necessity of this administrative regulation: This administrative regulation is necessary in order to provide taxpayers necessary tax forms for reporting and paying their corporation income tax, limited liability entity tax, individual income tax for tax years beginning in 2012; withholding taxes for calendar year 2012; and installments of estimated tax for tax years beginning in 2013.

(c) How this administrative regulation conforms to the content of the authorizing statutes: KRS 131.130(3) authorizes the Department of Revenue to prescribe tax forms necessary for the administration of any revenue law by the promulgation of an administrative regulation pursuant to KRS Chapter 13A incorporating forms by reference.

(d) How this administrative regulation currently assists or will assist in the effective administration of the statutes: This administrative regulation prescribes forms to be used by taxpayers to report and pay corporation taxes, limited liability entity taxes, individual income taxes, and withholding taxes to the Commonwealth of Kentucky pursuant to KRS Chapter 141.

(2) If this is an amendment to an existing administrative regulation, provide a brief summary of:

(a) How the amendment will change this existing administrative regulation: This amendment contains income and limited liability entity tax forms to be used for tax years beginning in 2012, and estimated tax forms to be used for tax years beginning in 2013.

(b) The necessity of the amendment to this administrative regulation: This amendment is necessary to update tax forms to the current tax laws in effect for years beginning in 2012.

(c) How the amendment conforms to the content of the authorizing statutes: KRS 131.130(3) authorizes the Department of Revenue to prescribe tax forms necessary for the administration of the

tax laws.

(d) How the amendment will assist in the effective administration of the statutes: This amendment will provide taxpayers with the necessary tax forms to file and pay income taxes, limited liability entity taxes, and individual withholding taxes for tax years beginning in 2012.

(3) List the type and number of individuals, businesses, organizations, or state and local governments affected by this administrative regulation: All individual, pass-through entity and corporate tax filers are affected by this administrative regulation.

(4) Provide an analysis of how the entities identified in question (3) will be impacted by either the implementation of this administrative regulation, if new, or by the change, if it is an amendment, including:

(a) List the actions that each of the regulated entities identified in question (3) will have to take to comply with this administrative regulation or amendment: Individual, pass-through entity, and corporate tax filers will use the forms contained in this administrative regulation to report, pay, and withhold taxes due pursuant to KRS Chapter 141 for tax years beginning in 2012.

(b) In complying with this administrative regulation or amendment, how much will it cost each of the entities identified in question (3): The cost of filing tax returns contained in this administrative regulation with the Commonwealth of Kentucky should be comparable to filing tax returns with surrounding states.

(c) As a result of compliance, what benefits will accrue to the entities identified in question (3): The forms contained in this administrative regulation should simplify and expedite the reporting and paying of taxes required by KRS Chapter 141.

(5) Provide an estimate of how much it will cost the administrative body to implement this administrative regulation:

(a) Initially: The cost of printing and designing the forms.

(b) On a continuing basis: Forms are updated each year.

(6) What is the source of the funding to be used for the implementation and enforcement of this administrative regulation: Funds will be provided by the Department of Revenue.

(7) Provide an assessment of whether an increase in fees or funding will be necessary to implement this administrative regulation, if new, or by the change if it is an amendment: No additional funding will be required to implement this administrative regulation.

(8) State whether or not this administrative regulation established any fees or directly or indirectly increased any fees: This administrative does not establish any fees or directly or indirectly increase any fees.

(9) TIERING: Is tiering applied? Tiering is not applied as the forms included in this administrative regulation apply to all taxpayers taxed pursuant to KRS Chapter 141.

#### FISCAL NOTE ON STATE OR LOCAL GOVERNMENT

1. What units, parts or divisions of state or local government (including cities, counties, fire departments, or school districts) will be impacted by this administrative regulation? Finance and Administration Cabinet, Department of Revenue.

2. Identify each state or federal statute or federal regulation that requires or authorizes the action taken by the administrative regulation. KRS Chapter 131.130(3).

3. Estimate the effect of this administrative regulation on the expenditures and revenues of a state or local government agency (including cities, counties, fire departments, or school districts) for the first full year the administrative regulation is to be in effect. This administrative regulation will not increase revenues or expenses for the Commonwealth, but will expedite the collection of taxes provided by KRS Chapter 141.

(a) How much revenue will this administrative regulation generate for the state or local government (including cities, counties, fire departments, or school districts) for the first year? No additional revenue will be collected as a result of this administrative regulation.

(b) How much revenue will this administrative regulation generate for the state or local government (including cities, counties, fire departments, or school districts) for subsequent years? None.

(c) How much will it cost to administer this program for the first year? A very small increase in expenditures will occur in the ad-

ministrative regulation process that will be absorbed by the department operating budget.

(d) How much will it cost to administer this program for subsequent years? No costs for subsequent years.

**GENERAL GOVERNMENT CABINET  
Board of Physical Therapy  
(Amendment)**

**201 KAR 22:020. Eligibility and credentialing procedure.**

RELATES TO: KRS 164.772, 214.615(1), 327.050, 327.060, 327.070(2)(f), 327.080

STATUTORY AUTHORITY: KRS 327.040(1), (11), (13)

NECESSITY, FUNCTION, AND CONFORMITY: KRS 327.040(11) authorizes the Board of Physical Therapy to promulgate and enforce reasonable administrative regulations for the effectuation of the purposes of KRS Chapter 327. KRS 327.040(1) requires the board to determine if physical therapist applicants meet the qualifications and standards required by KRS Chapter 327. KRS 327.040(13) authorizes the board to promulgate administrative regulations regarding the qualifications for physical therapist assistants. This administrative regulation establishes the criteria for eligibility, methods, and procedures of qualifying for a credential to practice physical therapy in Kentucky.

Section 1. An application shall be accepted for credentialing as a physical therapist or physical therapist assistant based on successful completion by the applicant of one (1) of the following processes:

- (1) Examination;
- (2) Endorsement; or
- (3) Reinstatement.

Section 2. Examination Candidate. (1) To be eligible for the examination, the applicant for licensure as a physical therapist shall:

- (a) Have successfully completed the academic and clinical requirements of a physical therapy program accredited by CAPTE;
- (b) Submit certification of completion by the educational administrator of that program;
- (c) Have completed an educational course at least two (2) hours in length that has been approved by the Cabinet for Health and Family Services (CHFS) on the transmission, control, treatment, and prevention of human immunodeficiency virus infection and AIDS;
- (d) Have successfully completed the Jurisprudence Exam;
- (e) Submit a complete Application for Credentialing that includes a photo taken within one (1) year;
- (f) Submit the correct, nonrefundable fee as required in 201 KAR 22:135;
- (g) If applicable, submit on an Applicant Special Accommodations Request Form[,] a request for a reasonable accommodation in testing due to a documented disability; and
- (h) Register for the NPTE examination.

(2) To be eligible for the examination, the applicant for certification as a physical therapist assistant shall:

- (a) Have successfully completed the academic and clinical requirements of a physical therapy or physical therapist assistant program accredited by CAPTE; and
  - (b) Complete the requirements of subsection (1)(b)[Section 2(4)(b)] through (h) of this section[administrative regulation].
- (3) After three (3) failed attempts in taking the examination, an applicant shall complete a board-approved remediation plan based on identified deficits as provided on the Federation of State Boards of Physical Therapy (FSBPT) Examination Performance Feedback report prior to registering for each subsequent examination.

(4) Effective July 1, 2012, after six (6) failed attempts at either the physical therapist or physical therapist assistant examination, or combination thereof, in any jurisdiction, an applicant shall not be eligible to register for any additional examinations.

Section 3. An applicant for credentialing who is registered for

the examination in another jurisdiction shall:

- (1) Meet the eligibility requirements of Section 2 of this administrative regulation; and
- (2) Register with the FSBPT Score Transfer Service to have results submitted to Kentucky.

Section 4. To be eligible for a temporary permit, the candidate shall:

- (1) Meet the qualifications of Section 2 or 3 of this administrative regulation;~~and~~
- (2) Complete a Supervisory Agreement with one (1) or more physical therapists;~~and~~
- (3) Have not failed either the physical therapist or physical therapist assistant examination in any jurisdiction.

Section 5. Upon issuance of a temporary permit:

(1) The physical therapist or physical therapist assistant applicant shall practice only under the supervision of a physical therapist who:

- (a) Has been engaged in the practice of physical therapy in Kentucky for more than one (1) year; and
- (b) Has an unrestricted license.

(2) The supervising physical therapist:

- (a) Shall be on-site at all times during the practice of the applicant with a temporary permit;
- (b) Shall be responsible for the practice of physical therapy by the applicant with a temporary permit;
- (c) Shall review, approve, date, and co-sign all physical therapy documentation by the applicant with a temporary permit within twenty-four (24) hours of when the service was provided;

(d) May designate a temporary supervising physical therapist who meets the qualifications of subsection (1)(a)[~~Section 5(4)(a)~~] and (b) of this section[~~administrative regulation~~]. The temporary supervising physical therapist shall sign and date written documentation of the acceptance of the responsibility as identified in paragraph (a)[~~Section 5(2)(a)~~] through (c) of this subsection[~~administrative regulation~~]; and

(e) Shall notify the Board immediately if the supervisory relationship is terminated.

(3) The applicant with a temporary permit shall:

- (a) Disclose the applicant's temporary credential status to all patients prior to initiating treatment;
  - (b) Sign documentation with temporary permit number and designation as defined in 201 KAR 22:053, Section 5(5)(a) or (b); and
  - (c) Notify the Board immediately if the supervisory relationship is terminated.
- (4) The temporary permit shall expire the earlier of:
- (a) Six (6) months from the date of issuance; or
  - (b) Notice of exam results by the Board.

Section 6. A physical therapist applicant who meets the qualifications for physical therapy licensure by examination may become a special candidate for physical therapist assistant certification by examination.

Section 7. To be eligible for credentialing by endorsement, the applicant shall:

- (1) Have successfully completed the academic and clinical requirements of a physical therapy or physical therapist assistant program accredited by CAPTE;
- (2) Meet the requirements established in Section 2(1)(b) through (f) of this administrative regulation;
- (3) Have successfully completed the NPTE or its equivalent, predecessor examination and register with the FSBPT Score Transfer Service to have results submitted to Kentucky:

(a) A passing score in Kentucky for the person who took the NPTE prior to July 1, 1993, shall be at least equal to the national average raw score minus one and five-tenths (1.5) standard deviation set equal to a converted score of seventy-five (75); or

(b) After July 1, 1993, a passing score shall be the criterion referenced passing point recommended by the FSBPT set equal to a scaled score of 600;

(4) Have an active credential in this profession in another juris-

diction; and

(5) Have verification of credentials showing the credential has never been revoked, suspended, on probation, or under disciplinary review in another jurisdiction.

Section 8. To be eligible for reinstatement, the applicant shall meet the requirements in 201 KAR 22:040.

Section 9. A credential issued by the board shall be in effect until March 31 of the next ~~odd-numbered~~<sup>uneven-numbered</sup> year.

Section 10. A foreign-educated physical therapist shall comply with the provisions of 201 KAR 22:070.

Section 11. Incorporation by Reference.

(1) The following material is incorporated by reference:

(a) "Application for Credentialing", December 2011;

(b) "Supervisory Agreement", December 2011; and

(c) "Applicant Special Accommodations Request Form", ~~December 2012~~<sup>February 2009</sup>.

(2) This material may be inspected, copied, or obtained, subject to applicable copyright law, at the Board of Physical Therapy, 312 Whittington Parkway Suite 102, Louisville, Kentucky 40222, Monday through Friday, 8 a.m. to 4:30 p.m.

SCOTT D. MAJORS, Executive Director

APPROVED BY AGENCY: February 14, 2013

FILED WITH LRC: February 14, 2013 at 11 a.m.

PUBLIC HEARING AND PUBLIC COMMENT PERIOD: A public hearing on this administrative regulation shall be held on March 27, 2013, at 6:15 p.m. (EST) at 312 Whittington Parkway, Suite 102, Louisville, Kentucky 40222. Individuals interested in being heard at this hearing shall notify this agency in writing five workdays prior to the hearing of their intent to attend. If no notification of intent to attend the hearing is received by that date, the hearing may be cancelled. This hearing is open to the public. Any person who wishes to be heard will be given an opportunity to comment on the proposed administrative regulation. A transcript of the public hearing will not be made unless a written request for a transcript is made. If you do not wish to be heard at the public hearing, you may submit written comments on the proposed administrative regulation. Written comments shall be accepted until April 1, 2013. Send written notification of intent to be heard at the public hearing or written comments on the proposed administrative regulation to the contact person.

CONTACT PERSON: Scott D. Majors, Executive Director, Board of Physical Therapy, 312 Whittington Parkway, Suite 102, Louisville, Kentucky 40222, phone (502) 429-7140, fax (502) 429-7142.

#### REGULATORY IMPACT ANALYSIS AND TIERING STATEMENT

Contact Person: Scott D. Majors, Executive Director

(1) Provide a brief summary of:

(a) What this administrative regulation does: This administrative regulation establishes the eligibility and application procedures for physical therapists and physical therapist assistants.

(b) The necessity of this administrative regulation: This administrative regulation is necessary to implement provisions of KRS Chapter 327.040.

(c) How this administrative regulation conforms to the content of the authorizing statutes: It provides the qualifications and procedures for applying for a license or certificate to practice physical therapy in the Commonwealth.

(d) How this administrative regulation currently assists or will assist in the effective administration of the statutes: It provides the qualifications and procedures for applying for a license or certificate to practice physical therapy in the Commonwealth.

(2) If this is an amendment to an existing administrative regulation, provide a brief summary of:

(a) How the amendment will change this existing administrative regulation: The amendment clarifies that temporary permits may only be issued to an applicant who has not failed the physical therapy or physical therapist assistant examination in any jurisdiction.

(b) The necessity of the amendment to this administrative regulation: To ensure an applicant for temporary permit is qualified to practice physical therapy in the Commonwealth.

(c) How the amendment conforms to the content of the authorizing statutes: The board is authorized to set standards for licensing and renewal procedures.

(d) How the amendment will assist in the effective administration of the statutes: This amendment will help ensure the board is protecting the public.

(3) List the type and number of individuals, businesses, organizations, or state and local governments affected by this administrative regulation: Approximately 250 exam applicants annually.

(4) Provide an analysis of how the entities identified in question (3) will be impacted by either the implementation of this administrative regulation, if new, or by the change, if it is an amendment, including:

(a) List the actions that each of the regulated entities identified in question (3) will have to take to comply with this administrative regulation or amendment: The entities identified in question (3) shall be eligible for a temporary permit only if they have not previously failed the national examination, which is a minimum requirement to establish professional competency.

(b) In complying with this administrative regulation or amendment, how much will it cost each of the entities identified in question (3): The long-term benefits of establishing minimum competency by successful completion of the national examination will far outweigh any short-term costs the entities identified in question (3) may incur.

(c) As a result of compliance, what benefits will accrue to the entities identified in question (3): To help ensure they meet minimum competency requirements prior to practicing physical therapy in the Commonwealth.

(5) Provide an estimate of how much it will cost the administrative body to implement this administrative regulation:

(a) Initially: There will be minimal, if any, costs to the board.

(b) On a continuing basis: There will be minimal, if any, costs to the board.

(6) What is the source of the funding to be used for the implementation and enforcement of this administrative regulation: Agency Revenue Fund.

(7) Provide an assessment of whether an increase in fees or funding will be necessary to implement this administrative regulation, if new, or by the change if it is an amendment: There will no increase in fees or funding.

(8) State whether or not this administrative regulation established any fees or directly or indirectly increased any fees: This regulation does not change the fees directly or indirectly.

(9) TIERING: Is tiering applied? Tiering was not used in this administrative regulation because the administrative regulation applies equally to all those individuals regulated by it.

#### FISCAL NOTE ON STATE OR LOCAL GOVERNMENT

1. What units, parts or divisions of state or local government (including cities, counties, fire departments, or school districts) will be impacted by this administrative regulation? Physical therapists and physical therapist assistants examination applicants.

2. Identify each state or federal statute or federal regulation that requires or authorizes the action taken by the administrative regulation. KRS 327.040 and KRS 327.050

3. Estimate the effect of this administrative regulation on the expenditures and revenues of a state or local government agency (including cities, counties, fire departments, or school districts) for the first full year the administrative regulation is to be in effect. No effect

(a) How much revenue will this administrative regulation generate for the state or local government (including cities, counties, fire departments, or school districts) for the first year? None

(b) How much revenue will this administrative regulation generate for the state or local government (including cities, counties, fire departments, or school districts) for subsequent years? None

(c) How much will it cost to administer this program for the first year? None

(d) How much will it cost to administer this program for subse-

quent years? None

Note: If specific dollar estimates cannot be determined, provide a brief narrative to explain the fiscal impact of the administrative regulation.

Revenues (+/-):

Expenditures (+/-):

Other Explanation:

#### GENERAL GOVERNMENT CABINET

##### Board of Physical Therapy (Amendment)

#### 201 KAR 22:035. A credential holder's change of name, employment, or address.

RELATES TO: KRS 327.040

STATUTORY AUTHORITY: KRS 327.040(11)

NECESSITY, FUNCTION, AND CONFORMITY: KRS 327.040(11) authorizes the Board of Physical Therapy to promulgate and enforce reasonable administrative regulations for the effectuation of the purposes of KRS Chapter 327. This administrative regulation provides the mechanism for a credential holder to change the name under which originally credentialed.

Section 1. If a physical therapist or a physical therapist assistant wishes to be credentialed in a name different from that in which the credential holder is originally or currently credentialed, the credential holder shall submit to the board a legal document that authorizes the change.

Section 2. A credential holder who changes employment, home address, email address, or telephone shall notify the board office in writing within thirty (30) days of change.

SCOTT D. MAJORS, Executive Director

APPROVED BY AGENCY: February 14, 2013

FILED WITH LRC: February 14, 2013 at 11 a.m.

PUBLIC HEARING AND PUBLIC COMMENT PERIOD: A public hearing on this administrative regulation shall be held on March 27, 2013, at 6:00 p.m. (EST) at 312 Whittington Parkway, Suite 102, Louisville, Kentucky 40222. Individuals interested in being heard at this hearing shall notify this agency in writing five workdays prior to the hearing of their intent to attend. If no notification of intent to attend the hearing is received by that date, the hearing may be cancelled. This hearing is open to the public. Any person who wishes to be heard will be given an opportunity to comment on the proposed administrative regulation. A transcript of the public hearing will not be made unless a written request for a transcript is made. If you do not wish to be heard at the public hearing, you may submit written comments on the proposed administrative regulation. Written comments shall be accepted until April 1, 2013. Send written notification of intent to be heard at the public hearing or written comments on the proposed administrative regulation to the contact person.

CONTACT PERSON: Scott D. Majors, Executive Director, Board of Physical Therapy, 312 Whittington Parkway, Suite 102, Louisville, Kentucky 40222, phone (502) 429-7140, fax (502) 429-7142.

#### REGULATORY IMPACT ANALYSIS AND TIERING STATEMENT

Contact Person: Scott D. Majors, Executive Director

(1) Provide a brief summary of:

(a) What this administrative regulation does: This administrative regulation sets out the procedure for changing a credential holder's name and address.

(b) The necessity of this administrative regulation: This administrative regulation was necessary to implement provisions of KRS Chapter 327.040.

(c) How this administrative regulation conforms to the content of the authorizing statutes: It provides the procedure for changing contact information on the Board's database of credential holders.

(d) How this administrative regulation currently assists or will assist in the effective administration of the statutes: It provides the procedure for changing contact information on the Board's database of credential holders.

(2) If this is an amendment to an existing administrative regulation, provide a brief summary of:

(a) How the amendment will change this existing administrative regulation: The amendment describes the method of changing contact information in the database to keep credential holders' files updated and current.

(b) The necessity of the amendment to this administrative regulation: To help ensure that contact information in the Board's database is updated and current.

(c) How the amendment conforms to the content of the authorizing statutes: The board is authorized to maintain a register of all of its credential holders.

(d) How the amendment will assist in the effective administration of the statutes: By clarifying the procedure by which the Board may receive changes to contact information for its credential holders.

(3) List the type and number of individuals, businesses, organizations, or state and local governments affected by this administrative regulation: Approximately 5000 physical therapists and physical therapist assistants.

(4) Provide an analysis of how the entities identified in question (3) will be impacted by either the implementation of this administrative regulation, if new, or by the change, if it is an amendment, including:

(a) List the actions that each of the regulated entities identified in question (3) will have to take to comply with this administrative regulation or amendment: Credential holders will be required to notify the Board of any change in contact information already on file with the Board, including a change in email address if previously provided.

(b) In complying with this administrative regulation or amendment, how much will it cost each of the entities identified in question (3): There will be no cost to the entities in question (3).

(c) As a result of compliance, what benefits will accrue to the entities identified in question (3): Entities identified in question (3) who comply with this amendment will receive more timely notification from the Board concerning proposed changes to the Board's statutes, regulations, credentialing and continued competency procedures.

(5) Provide an estimate of how much it will cost the administrative body to implement this administrative regulation:

(a) Initially: No cost to the board.

(b) On a continuing basis: No cost to the board.

(6) What is the source of the funding to be used for the implementation and enforcement of this administrative regulation: Agency Revenue Fund.

(7) Provide an assessment of whether an increase in fees or funding will be necessary to implement this administrative regulation, if new, or by the change if it is an amendment: There will be no increase in fees or funding.

(8) State whether or not this administrative regulation established any fees or directly or indirectly increased any fees: This regulation does not change the fees directly or indirectly.

(9) TIERING: Is tiering applied? Tiering was not used in this administrative regulation because the administrative regulation applies equally to all those individuals regulated by it.

#### FISCAL NOTE ON STATE OR LOCAL GOVERNMENT

1. What units, parts or divisions of state or local government (including cities, counties, fire departments, or school districts) will be impacted by this administrative regulation? Physical therapists and physical therapists assistants credentialed by the Board.

2. Identify each state or federal statute or federal regulation that requires or authorizes the action taken by the administrative regulation. KRS 327.040.

3. Estimate the effect of this administrative regulation on the expenditures and revenues of a state or local government agency (including cities, counties, fire departments, or school districts) for the first full year the administrative regulation is to be in effect. No

effect.

(a) How much revenue will this administrative regulation generate for the state or local government (including cities, counties, fire departments, or school districts) for the first year? None.

(b) How much revenue will this administrative regulation generate for the state or local government (including cities, counties, fire departments, or school districts) for subsequent years? None.

(c) How much will it cost to administer this program for the first year? None.

(d) How much will it cost to administer this program for subsequent years? None.

Note: If specific dollar estimates cannot be determined, provide a brief narrative to explain the fiscal impact of the administrative regulation.

Revenues (+/-):

Expenditures (+/-):

Other Explanation:

**GENERAL GOVERNMENT CABINET  
Board of Physical Therapy  
(Amendment)**

**201 KAR 22:045. Continued competency requirements and procedures.**

RELATES TO: KRS 12.355; 327.010(1), (2); 327.070

STATUTORY AUTHORITY: KRS 327.040(10)

NECESSITY, FUNCTION, AND CONFORMITY: KRS 327.040(10) authorizes the board to promulgate administrative regulations establishing a measure of continued competency as a condition of license renewal. This administrative regulation establishes continued competency requirements and procedures.

Section 1. Definitions. (1) "Contact hour" means a credit earned based on sixty (60) minutes of participation in a physical therapy-related activity.

(2) "Continued competency" means a planned learning experience relating to the scope of "physical therapy" practice as defined by KRS 327.010(1) if the subject is intervention, examination, research, documentation, education, or management of a health care delivery system.

(3) "Jurisprudence Examination" means an open book tutorial provided by the board on current physical therapy laws and 201 KAR Chapter 22.

Section 2. (1) A credential holder applying for renewal shall have completed the continued competency requirements established in subsections (2) and (3) of this section during the preceding renewal period. Continued competency shall be based on contact hours awarded.

(a) For a physical therapist, the board shall require thirty (30) contact hours as a condition of licensure renewal. These hours shall be obtained as follows:

1. Two (2) hours shall be awarded for the successful completion of the Jurisprudence Examination per biennium;

2. At least eighteen (18) hours shall be earned from Category 1 as established in subsection (2) of this section; and

3. Hours may be earned from Category 2 as established in subsection (3) of this section. Hours earned from Category 2 over ten (10) hours shall not be awarded.

(b) For a physical therapist assistant, the board shall require twenty (20) contact hours as a condition of renewal. These hours shall be obtained as follows:

1. Two (2) hours shall be awarded for the successful completion of the Jurisprudence Examination per biennium;

2. At least ten (10) hours shall be earned from Category 1 as established in subsection (2) of this section; and

3. Hours may be earned from Category 2 as established in subsection (3) of this section. Hours earned from Category 2 over eight (8) hours shall not be awarded.

(c) A participant shall not be awarded contact hours for a course that is repeated more than once in the same biennium. [s]

(2) Category 1 continued competency shall be any of the following:

lowing:

(a) Completion of courses, seminars, workshops, symposia, or home study courses consisting of at least three (3) contact hours that have been approved by the board, the board's designee, Federation of State Boards of Physical Therapy (FSBPT), the American Physical Therapy Association (APTA) or its components, or another physical therapy licensing agency;

(b) Completion of courses, seminars, workshops, symposia, or home study courses consisting of less than three (3) contact hours that have been approved by the American Physical Therapy Association (APTA) or its components;

(c) Completion or auditing of an accredited postsecondary educational institution credit course.

1. Twelve (12) contact hours shall be awarded for each semester credit hour completed; and

2. Eight (8) contact hours shall be awarded for each quarter credit hour completed;

(d)[(e)] Presentation of a continued competency course, workshop, seminar, or symposium that has been approved by the board or its designee. Contact hours shall be awarded equal to contact hours awarded to a participant with a maximum of two (2) events of the same course per biennium;

(e)[(f)] Authorship of a research article, manuscript, or scientific paper, published in the biennium and related to physical therapy. Fifteen (15) contact hours shall be awarded per event with a maximum of two (2) events per biennium;

(f)[(g)] A presented scientific poster or scientific platform presentation related to physical therapy. Ten (10) contact hours shall be awarded per event with a maximum of two (2) events per biennium;

(g)[(h)] Teaching part of a physical therapy or physical therapist assistant credit course if that teaching is not the primary employment of the credential holder. A maximum of twenty (20) contact hours per biennium shall be awarded;

(h)[(i)] Certification or recertification of clinical specialization within the scope of physical therapy practice. Twenty-eight (28) contact hours shall be awarded per biennium;

(i)[(j)] Completion of a clinical residency program, or clinical fellowship program. Not more than five (5) contact hours shall be awarded for each week of residency with a maximum of twenty-eight (28) contact hours per program per biennium;

(j)[(k)] Engaging in the practice of "physical therapy" as defined by KRS 327.010(1)(2) at least 1,000 hours per biennium. Five (5) contact hours shall be awarded per biennium;

(k)[(l)] Engaging in the instruction in a CAPTE-accredited physical therapy or physical therapist assistant program at least 1,000 hours per biennium. Five (5) contact hours shall be awarded per biennium;

(l)[(m)] Appointment to the Kentucky Board of Physical Therapy. Four (4) contact hours shall be awarded per biennium;

(m)[(n)] Election or appointment to a position of the Kentucky Physical Therapy Association, APTA, or FSBPT as an officer or committee chair. Four (4) contact hours shall be awarded per biennium; or

(n)[(o)] Member of a committee or task force for one (1) of the organizations in paragraph (l)[(k)] or (m)[(n)] of this subsection. One (1) contact hour shall be awarded per biennium.

(3) Category 2 continued competency shall be any of the following:

(a) Self-instruction from reading professional literature. One (1) contact hour shall be awarded per biennium;

(b) Attendance at a scientific poster session, lecture, panel, or symposium. One (1) contact hour shall be awarded for each hour of activity. A maximum of two (2) contact hours shall be awarded per biennium;

(c) Clinical instructor for a CAPTE-approved educational program or an APTA credentialed residency or fellowship program. Continued competency shall be one (1) contact hour per sixteen (16) hours of student supervision;

(d) Participation in a physical therapy in-service or study group consisting of two (2) or more physical therapists or physical therapist assistants. A maximum of two (2) contact hours shall be awarded per biennium;

(e) Completion of other unapproved applicable courses. One

(1) contact hour for each hour of credit shall be awarded up to a maximum of three (3) hours per course;

(f) Participation in community service related to health care. One (1) contact hour for each hour of participation shall be awarded up to a maximum of two (2) hours per biennium;

(g) Member of the APTA. One (1) contact hour shall be awarded per year and a maximum of two (2) contact hours per biennium;

(h) Completion of cardiopulmonary resuscitation initial certification or re-certification. A maximum of two (2) contact hours shall be awarded per biennium; or

(i) Completion of a HIV/AIDS course. A maximum of two (2) contact hours shall be awarded per biennium.

(4) Documentation of compliance.

(a) Each licensee shall retain independently verifiable documentation of completion of all continued competency requirements of this administrative regulation for a period of three (3) years from the end of the biennium.[:]

(b) The licensee shall, within thirty (30) days of a written request from the board, provide evidence of continued competency activities to the board.[:and]

(c) A licensee who fails to provide evidence of the continued competency activities or who falsely certifies completion of continued competency activities shall be subject to disciplinary action pursuant to KRS 327.070.

(5) Exemption and extension.

(a) A licensee shall be granted a temporary hardship extension for an extension of time, not to exceed one (1) renewal cycle, if the licensee:

1. Files a completed Exemption or Extension for Completion of Continued Competency Form, including a plan describing how the required credits will be met; and

2. Submits documentation showing evidence of undue hardship by reason of the licensee's:

- a. Age;
- b. Disability;
- c. Medical condition;
- d. Financial condition; or
- e. Other clearly mitigating circumstance.

(c) A licensee shall be granted a temporary nonhardship extension of time if the licensee cannot show undue hardship and if the licensee:

1. Files a completed Exemption or Extension for Completion of Continued Competency Form, including a plan describing how the required credits will be met, by March 31 of the odd-numbered year in the renewal cycle for which the extension is sought;

2. Pays a fee of \$250;

3. Has not received a temporary nonhardship extension of time in the prior renewal cycle; and

4. Files proof of compliance with the continued competency requirements by the following July 1.

(c) A licensee on active military duty shall be granted an exemption from continued competency requirements as established in KRS 12.355.

Section 3. Incorporation by Reference. (1) "Exemption or Extension for Completion of Continued Competency Form", June 2012, is incorporated by reference.

(2) This material may be inspected, copied, or obtained, subject to applicable law, at the Kentucky Board of Physical Therapy, 312 Whittington Parkway, Suite 102, Louisville, Kentucky 40222, Monday through Friday, 8 a.m. to 4:30 p.m.

SCOTT D. MAJORS, Executive Director

APPROVED BY AGENCY: February 14, 2013

FILED WITH LRC: February 14, 2013 at 11 a.m.

PUBLIC HEARING AND PUBLIC COMMENT PERIOD: A public hearing on this administrative regulation shall be held on March 27, 2013, at 6:30 p.m. (EST) at 312 Whittington Parkway, Suite 102, Louisville, Kentucky 40222. Individuals interested in being heard at this hearing shall notify this agency in writing five days prior to the hearing, of their intent to attend. If no notification of intent to attend the hearing is received by that date, the hearing may be cancelled.

This hearing is open to the public. Any person who wishes to be heard will be given an opportunity to comment on the proposed administrative regulation. A transcript of the public hearing will not be made unless a written request for a transcript is made. If you do not wish to be heard at the public hearing, you may submit written comments on the proposed administrative regulation. Written comments shall be accepted until April 1, 2013. Send written notification of intent to be heard at the public hearing or written comments on the proposed administrative regulation to the contact person.

CONTACT PERSON: Scott D. Majors, Executive Director, Board of Physical Therapy, 312 Whittington Parkway, Suite 102, Louisville, Kentucky 40222, phone (502) 429-7140, fax (502) 429-7142.

REGULATORY IMPACT ANALYSIS AND TIERING STATEMENT  
Contact Person: Scott D. Majors, Executive Director

(1) Provide a brief summary of:

(a) What this administrative regulation does: This administrative regulation assist in assuring safe and effective practices for the safety and welfare of the public by implementing continued competency.

(b) The necessity of this administrative regulation: This administrative regulation was necessary to implement provisions of KRS Chapter 327.040 (10).

(c) How this administrative regulation conforms to the content of the authorizing statutes: It provides the procedures for continued competency requirements.

(d) How this administrative regulation currently assists or will assist in the effective administration of the statutes: It provides the procedures for renewal requirements for credential holders.

(2) If this is an amendment to an existing administrative regulation, provide a brief summary of:

(a) How the amendment will change this existing administrative regulation: By creating additional opportunity for credential holders to earn continued competency credit.

(b) The necessity of the amendment to this administrative regulation. The necessity is to clarify the course approval process for continued competency requirements.

(c) How the amendment conforms to the content of the authorizing statutes: The board is authorized to set standards for licensing and renewal procedures.

(d) How the amendment will assist in the effective administration of the statutes: By clarifying the requirements of continued competency.

(3) List the type and number of individuals, businesses, organizations, or state and local governments affected by this administrative regulation: Approximately 5000.

(4) Provide an analysis of how the entities identified in question (3) will be impacted by either the implementation of this administrative regulation, if new, or by the change, if it is an amendment, including:

(a) List the actions that each of the regulated entities identified in question (3) will have to take to comply with this administrative regulation or amendment: The entities identified in question (3) will be afforded additional opportunity to earn continued competency credit of less than three (3) contact hours.

(b) In complying with this administrative regulation or amendment, how much will it cost each of the entities identified in question three: There will be no additional cost to the entities in question (3).

(c). As a result of compliance, what benefits will accrue to the entities identified in question (3): The entities identified in question (3) will enjoy greater opportunity to earn continuing competency credit.

(5) Provide an estimate of how much it will cost the administrative body to implement this administrative regulation:

(a) Initially: There will be no additional costs to the board.

(b) On a continuing basis: There will be no additional costs to the board.

(6) What is the source of the funding to be used for the implementation and enforcement of this administrative regulation: Agency Revenue Fund, and costs to implement to be negligible.

(7) Provide an assessment of whether an increase in fees or funding will be necessary to implement this administrative regulation, if new, or by the change if it is an amendment: No increase in fees or funding will be necessary to implement this administrative regulation.

(8) State whether or not this administrative regulation established any fees or directly or indirectly increased any fees: This regulation does not change the fees directly or indirectly.

(9) TIERING: Is tiering applied? Tiering does not apply in this administrative regulation because the administrative regulation applies equally to all those individuals regulated by it.

#### FISCAL NOTE ON STATE OR LOCAL GOVERNMENT

1. What units, parts or divisions of state or local government (including cities, counties, fire departments, or school districts) will be impacted by this administrative regulation? Kentucky Board of Physical Therapy.

2. Identify each state or federal statute or federal regulation that requires or authorizes the action taken by the administrative regulation. KRS 327.040(10).

3. Estimate the effect of this administrative regulation on the expenditures and revenues of a state or local government agency (including cities, counties, fire departments, or school districts) for the first full year the administrative regulation is to be in effect. None.

(a) How much revenue will this administrative regulation generate for the state or local government (including cities, counties, fire departments, or school districts) for the first year? None.

(b) How much revenue will this administrative regulation generate for the state or local government (including cities, counties, fire departments, or school districts) for subsequent years? None.

(c) How much will it cost to administer this program for the first year? None.

(d) How much will it cost to administer this program for subsequent years? No new costs are anticipated.

Note: If specific dollar estimates cannot be determined, provide a brief narrative to explain the fiscal impact of the administrative regulation.

Revenues (+/-):

Expenditures (+/-):

Other Explanation:

#### GENERAL GOVERNMENT CABINET Kentucky Board of Licensure for Massage Therapy (Amendment)

##### 201 KAR 42:020. Fees.

RELATES TO: KRS 309.357, 309.362(2), (3)

STATUTORY AUTHORITY: KRS 309.355(3), 309.357

NECESSITY, FUNCTION, AND CONFORMITY: KRS 309.355(3) requires the board to promulgate administrative regulations to implement KRS 309.350 to 309.364. KRS 309.357 requires the board to establish reasonable fees for the licensure of massage therapists. KRS 309.362(2) and (3) authorize the issuance of an inactive license and reinstatement. This administrative regulation establishes the fees relating to massage therapy (MT) licensure.

Section 1. Fee Payments. (1) All fees established in Section 2 of this administrative regulation shall be:

(a) Made payable as required by KRS 309.356 to the State Treasury; and

(b) Paid by:

1. Cashier's check;

2. Certified check;

3. Money order;

4. Personal check; or

5. Online payment by credit card, debit card, or electronic check.

(2) A payment for an application fee that is incorrect shall be returned to the applicant and the application shall not be posted

until the correct fee is received.

(3) The application fee and the initial licensure fee established in Section 2(1) of this administrative regulation shall be nonrefundable.

(4) If it is determined that a refund of any fee is required, the refund shall be issued to the applicant or licensee.

Section 2. Fees. (1) The fee for an initial massage therapist license shall be \$125.

(2)(a) The biennial renewal fee for a massage therapist license renewed on or before the renewal date shall be \$100.

(b) If the license is renewed after the renewal date and up to sixty (60) days after expiration of the license, the fee for late renewal shall be \$150.

(c) If the license is renewed sixty-one (61) to ninety (90) days after the expiration of the license, the late renewal fee shall be \$200.

(d) If a license is not renewed within ninety (90) days of expiration of the license, the applicant shall comply with KRS 309.357(6).

(3) A licensee shall be in good standing with the board at the time the licensee elects inactive status.

(4)(a) The annual renewal date for an inactive license shall remain the original issue date of the license.

(b) The annual renewal fee for an inactive license shall be thirty-five (35) dollars.

(5) If the inactive license is renewed after the renewal date and up to sixty (60) days after expiration of the license, the fee for late inactive renewal shall be \$52.50.

(6) If the inactive license is renewed sixty-one (61) to ninety (90) days after the expiration of the license, the late renewal fee shall be seventy (70) dollars.

(7) The application fee for moving a license from Inactive to Active status shall be fifty (50) dollars and shall not be prorated.

(8) A licensee who elects inactive status or an inactive licensee electing to activate his or her license shall complete and submit an Application for Inactive or Return to Active Status in addition to the fee referenced in subsection (7) of this section.

Section 5. Incorporation by Reference. (1) "Application for Inactive or Return to Active Status", February 2013, is incorporated by reference.

(2) This material may be inspected, copied, or obtained, subject to applicable copyright law, at the Division of Occupations and Professions, 911 Leawood Drive, Frankfort, Kentucky 40601, Monday through Friday, 8:00 a.m. to 4:30 p.m.

TOM HANSEN, Board Chair

APPROVED BY AGENCY: February 8, 2013

FILED WITH LRC: February 12, 2013 at 3 p.m.

PUBLIC HEARING AND PUBLIC COMMENT PERIOD: A public hearing on this administrative regulation shall be held on March 25, 2013 at 9:00 a.m. (EST) at 911 Leawood Drive, Frankfort, Kentucky 40601. Individuals interested in being heard at this hearing shall notify this agency in writing five working days prior to the hearing, of their intent to attend. If no notification of intent to attend the hearing is received by that date, the hearing may be cancelled. This hearing is open to the public. Any person who wishes to be heard will be given an opportunity to comment on the proposed administrative regulation. A transcript of the public hearing will not be made unless a written request for a transcript is made. If you do not wish to be heard at the public hearing, you may submit written comments on the proposed administrative regulation. Written comments shall be accepted until close of business on April 1, 2013. Send written notification of intent to be heard at the public hearing or written comments on the proposed administrative regulation to the:

CONTACT PERSON: Carolyn Benedict, Board Administrator, Board of Licensure for Massage Therapy, PO Box 1360, Frankfort, Kentucky 40602, phone (502) 564-3296 ext. 239, fax (502) 696-5230.

REGULATORY IMPACT ANALYSIS AND TIERING STATEMENT

Contact Person: Michael West

(1) Provide a brief summary of

(a) What this administrative regulation does: This regulation establishes fees and processes related to renewal and initial issuance of licenses.

(b) The necessity of this administrative regulation: This regulation is necessary to implement the provisions of KRS 309.355(3).

(c) How this administrative regulation conforms to the content of the authorizing statutes: The regulation is in conformity as the authorizing statute gives the board the ability to promulgate regulations generally.

(d) How this administrative regulation currently assists or will assist in the effective administration of the statutes: This regulation will assist the board in administering this program by identifying requirements for issuance of licenses.

(2) If this is an amendment to an existing administrative regulation, provide a brief summary of:

(a) How the amendment will change this existing administrative regulation: The amendment creates a form for one changing from inactive to active status.

(b) The necessity of the amendment to this administrative regulation: The amendment is necessary to ensure that an easily understood process is used for changing from active to inactive status.

(c) How the amendment conforms to the content of the authorizing statutes: The amendment to this administrative regulation is in conformity as the authorizing statute that gives the board the ability to promulgate regulations generally regarding licensure requirements.

(d) How the amendment will assist in the effective administration of the statutes: The amendment to this administrative regulation will assist the board by making the process of the Board more easily understandable.

(3) List the type and number of individuals, businesses, organizations, or state and local governments affected by this administrative regulation: Approximately 2500 individuals are licensed by the Board. Approximately schools are certified as being in good standing.

(4) Provide an analysis of how the entities identified in question (3) will be impacted by either the implementation of this administrative regulation, if new, or by the change, if it is an amendment, including:

(a) List the actions that each of the regulated entities identified in question (3) will have to take to comply with this administrative regulation or amendment: None unless they change between inactive and active status. If so, they will have a new form to complete.

(b) In complying with this administrative regulation or amendment, how much will it cost each of the entities identified in question (3): None.

(c) As a result of compliance, what benefits will accrue to the entities identified in question (3): They will more readily understand the process they are to complete.

(5) Provide an estimate of how much it will cost to implement this administrative regulation:

(a) Initially: No new costs will be incurred by the changes.

(b) On a continuing basis: No new costs will be incurred by the changes.

(6) What is the source of the funding to be used for the implementation and enforcement of this administrative regulation: The board's operations are funded by fees paid by licensees.

(7) Provide an assessment of whether an increase in fees or funding will be necessary to implement this administrative regulation, if new, or by the change if it is an amendment: No fees will be required to implement this administrative regulation.

(8) State whether or not this administrative regulation establishes any fees or directly or indirectly increases any fees: The amendment to this administrative regulation does not establish any new fees. Nor does it increase any existing fees.

(9) TIERING: Is tiering applied? Tiering is not applied to this regulation.

FISCAL NOTE ON STATE OR LOCAL GOVERNMENT

(1) What units, parts, or divisions of state or local government (including cities, counties, fire departments, or school districts) will be impacted by this administrative regulation? Kentucky Board of Licensure for Massage Therapy.

(2) Identify each state or federal statute or federal regulation that requires or authorizes the action taken by the administrative regulation: KRS 309.355(3).

(3) Estimate the effect of this administrative regulation on the expenditures and revenues of a state or local government agency (including cities, counties, fire departments, or school districts) for the first full year the administrative regulation is to be in effect. None

(a) Estimate the effect of this administrative regulation on the expenditures and revenues of a state or local government agency (including cities, counties, fire departments, or school districts) for the first full year the administrative regulation is to be in effect. None

(b) How much revenue will this administrative regulation generate for the state or local government (including cities, counties, fire departments, or school districts) for subsequent years? None

(c) How much will it cost to administer this program for the first year? None

(d) How much will it cost to administer this program for subsequent years? None

Note: If specific dollar estimates cannot be determined, provide a brief narrative to explain the fiscal impact of the administrative regulation.

Revenues (+/-):

Expenditures (+/-):

Other Explanation:

**GENERAL GOVERNMENT CABINET**  
**Kentucky Board of Licensure for Massage Therapy**  
**(Amendment)**

**201 KAR 42:035. Application process, exam, and curriculum requirements.**

RELATES TO: KRS 309.358, 309.359

STATUTORY AUTHORITY: KRS 309.355(3)

NECESSITY, FUNCTION, AND CONFORMITY: KRS 309.355(3) requires the board to promulgate administrative regulations to implement KRS 309.350 to 309.364. The board is required to issue a license to an applicant meeting the standards established in KRS 309.358 or 309.359. This administrative regulation establishes the application process and curriculum requirements for licensure.

Section 1. An applicant for licensure as a massage therapist shall:

(1) File a completed, signed, and dated Application for Licensure as a Massage Therapist, and the [and] required documentation with the board, meeting the requirements set forth in KRS 309.358; and

(2) Pay the application fee as established in 201 KAR 42:020.

Section 2. To comply with KRS 309.358(4), an applicant shall submit to the board, at the time of application, an official transcript or certificate that shows the completion of at least 600 classroom hours, itemizing compliance with the clock hour requirements established in KRS 309.363(1).

Section 3. Examinations. (1) An examination shall be approved by the board as meeting the standard established in KRS 309.358(5) if the board determines that the examination:

(a) Has been scientifically constructed to be valid and objective;

(b) Reflects the curriculum content established in KRS 309.363(1);

(c) Has security procedures to protect the exam content; and

(d) Has clear application, reporting, and appeal procedures.

(2) Approval of exams shall be noted in the board minutes and on the board Web site[Web site].

(3) The following examinations have been approved:

(a) The following examinations have been approved by KRS 309.358(5):

1. Exams administered by the National Certification Board of Therapeutic Massage and Bodywork:

a. National Certification Exam for Therapeutic Massage (NCETM); and

b. National Certification Exam for Therapeutic Massage and Bodywork (NCETM); and

2. Exams administered by an agency that has been approved by the National Certification Commission for Certifying Agencies; and

(b) The following examinations have been approved by the Board pursuant to KRS 309.358(5):

1. The Massage and Bodywork Licensing Examination (MBLEx) or other exam administered by the Federation of State Massage Therapy Boards;

2. The State of Ohio Massage Therapy Licensing Exam;

3. The State of New York Massage Therapy Licensing Exam;

4. The National Certification Agency (NBCA) Massage Therapy Certification Exam, level one; or

5. Other exams approved by the Board as posted in the minutes and on the Web site[(3) In accordance with KRS 309.358(5), the following examinations shall be considered approved by the board:

(a) The MBLEx or other exam administered by the Federation of State Massage Therapy Boards;

(b) The State of Ohio Massage Therapy Licensing Exam; or

(c) The State of New York Massage Therapy Licensing Exam].

Section 4. Appeals. An applicant may appeal a decision denying his or her licensure application in accordance with KRS 309.362(4).

Section 5. Incorporation by Reference. (1) The "Application for Licensure as a Massage Therapist", February 2013[2014], is incorporated by reference.

(2) This material may be inspected, copied, or obtained, subject to applicable copyright law, at Division of Occupations and Professions, 911 Leawood Drive, Frankfort, Kentucky 40601, Monday through Friday, 8 a.m. to 4:30 p.m.

TOM HANSEN, Board Chair

APPROVED BY AGENCY: February 8, 2012

FILED WITH LRC: February 12, 2013 at 3 p.m.

PUBLIC HEARING AND PUBLIC COMMENT PERIOD: A public hearing on this administrative regulation shall be held on March 25, 2013 at 9:00 a.m. (EST) at 911 Leawood Drive, Frankfort, Kentucky 40601. Individuals interested in being heard at this hearing shall notify this agency in writing five working days prior to the hearing, of their intent to attend. If no notification of intent to attend the hearing is received by that date, the hearing may be cancelled. This hearing is open to the public. Any person who wishes to be heard will be given an opportunity to comment on the proposed administrative regulation. A transcript of the public hearing will not be made unless a written request for a transcript is made. If you do not wish to be heard at the public hearing, you may submit written comments on the proposed administrative regulation. Written comments shall be accepted until close of business on April 1, 2013. Send written notification of intent to be heard at the public hearing or written comments on the proposed administrative regulation to the:

CONTACT PERSON: Carolyn Benedict, Board Administrator, Board of Licensure for Massage Therapy, PO Box 1360, Frankfort, Kentucky 40602, phone (502) 564-3296 ext. 239, fax (502) 696-5230.

#### REGULATORY IMPACT ANALYSIS AND TIERING STATEMENT

Contact Person: Michael West

(1) Provide a brief summary of

(a) What this administrative regulation does: This regulation

establishes processes for applying for licensure.

(b) The necessity of this administrative regulation: This regulation is necessary to implement the provisions of KRS 309.358 and KRS 309.355(3).

(c) How this administrative regulation conforms to the content of the authorizing statutes: The regulation is in conformity as the authorizing statute gives the board the ability to promulgate regulations generally.

(d) How this administrative regulation currently assists or will assist in the effective administration of the statutes: This regulation will assist the board in administering this program by identifying requirements for licensure.

(2) If this is an amendment to an existing administrative regulation, provide a brief summary of:

(a) How the amendment will change this existing administrative regulation: The amendment changes the form used to apply for licensure.

(b) The necessity of the amendment to this administrative regulation: The amendment is necessary to ensure that application for licensure is an easily understood process.

(c) How the amendment conforms to the content of the authorizing statutes: The amendment to this administrative regulation is in conformity as the authorizing statute that gives the board the ability to promulgate regulations generally regarding licensure requirements.

(d) How the amendment will assist in the effective administration of the statutes: The amendment to this administrative regulation will assist the board by making the process of the Board more easily understandable.

(3) List the type and number of individuals, businesses, organizations, or state and local governments affected by this administrative regulation: Approximately 2500 individuals are licensed by the Board. Approximately schools are certified as being in good standing.

(4) Provide an analysis of how the entities identified in question (3) will be impacted by either the implementation of this administrative regulation, if new, or by the change, if it is an amendment, including:

(a) List the actions that each of the regulated entities identified in question (3) will have to take to comply with this administrative regulation or amendment: None.

(b) In complying with this administrative regulation or amendment, how much will it cost each of the entities identified in question (3): None.

(c) As a result of compliance, what benefits will accrue to the entities identified in question (3): None; the process will be easier for new licensees.

(5) Provide an estimate of how much it will cost to implement this administrative regulation:

(a) Initially: No new costs will be incurred by the changes.

(b) On a continuing basis: No new costs will be incurred by the changes.

(6) What is the source of the funding to be used for the implementation and enforcement of this administrative regulation: The board's operations are funded by fees paid by licensees.

(7) Provide an assessment of whether an increase in fees or funding will be necessary to implement this administrative regulation, if new, or by the change if it is an amendment: No fees will be required to implement this administrative regulation.

(8) State whether or not this administrative regulation establishes any fees or directly or indirectly increases any fees: The amendment to this administrative regulation does not establish any new fees. Nor does it increase any existing fees.

(9) TIERING: Is tiering applied? Tiering is not applied to this regulation.

#### FISCAL NOTE ON STATE OR LOCAL GOVERNMENT

(1) What units, parts, or divisions of state or local government (including cities, counties, fire departments, or school districts) will be impacted by this administrative regulation? Kentucky Board of Licensure for Massage Therapy.

(2) Identify each state or federal statute or federal regulation that requires or authorizes the action taken by the administrative

regulation: KRS 309.355(3).

(3) Estimate the effect of this administrative regulation on the expenditures and revenues of a state or local government agency (including cities, counties, fire departments, or school districts) for the first full year the administrative regulation is to be in effect. None

(a) Estimate the effect of this administrative regulation on the expenditures and revenues of a state or local government agency (including cities, counties, fire departments, or school districts) for the first full year the administrative regulation is to be in effect. None

(b) How much revenue will this administrative regulation generate for the state or local government (including cities, counties, fire departments, or school districts) for subsequent years? None

(c) How much will it cost to administer this program for the first year? None

(d) How much will it cost to administer this program for subsequent years? None

Note: If specific dollar estimates cannot be determined, provide a brief narrative to explain the fiscal impact of the administrative regulation.

Revenues (+/-):

Expenditures (+/-):

Other Explanation:

**GENERAL GOVERNMENT CABINET  
Kentucky Board of Licensure for Massage Therapy  
(Amendment)**

**201 KAR 42:040. Renewal.**

RELATES TO: KRS 309.357(3), (4), (5), (6), 309.361, 309.362  
STATUTORY AUTHORITY: KRS 309.355(3)

NECESSITY, FUNCTION, AND CONFORMITY: KRS 309.355(3) requires the board to promulgate administrative regulations to implement KRS 309.350 to 309.364. KRS 309.357(3) requires all licenses to be renewed. This administrative regulation establishes the requirements for renewal of licenses.

Section 1. A license to practice massage therapy shall be renewed upon:

(1) Payment of the biennial renewal fee as established in 201 KAR 42:020, Section 2(2), on or before the anniversary date of issue of license; and

(2) Submission to the board of the Application for Renewal form and the following written information:

(a) Current complete home address and telephone number;

(b) Current complete name, address, and telephone number of each location in which massage therapy service is provided;

(c) A list indicating completion of the continuing education units taken during the licensure renewal period as required by 201 KAR 42:110. The list shall:

1. Itemize the number of clock hours credited for each course; and

2. Designate the courses that fulfill the three (3) required hours of ethics training; and

(d) Confirmation that, since the license was issued or renewed, the licensee has not:

1. Been convicted of a felony;

2. Had his or her license disciplined and is not currently under disciplinary review in another state; or

3. Defaulted on the repayment obligation of financial aid programs administered by the Kentucky Higher Education Assistance Authority (KHEAA) per KRS 164.772.

Section 2. A licensee convicted of a felony or disciplined in the interim period between issuance and renewal of the license, or between renewal periods, shall submit notice of the conviction or discipline to the board within sixty (60) days of the discipline or conviction.

Section 3. If payment and complete information are not received by the board on or before the anniversary date of the is-

suance of the license, the license shall expire and the person shall not practice nor represent themselves as a massage therapist in Kentucky.

Section 4. An expired license shall be renewed within ninety (90) days of expiration if the applicant submits:

(1) A completed Application for Renewal form;

(2) Documentation of successful completion of twenty-four (24) hours of continuing professional education, which:

(a) Includes studies in ethics, business practices, science, and techniques related to massage therapy;

(b) Have been credited within two (2) years prior to the renewal deadline; and

(c) Have not been previously used within the same renewal period to satisfy Kentucky license renewal requirements; and

(3) The appropriate fee for renewal, as required by 201 KAR 42:020, Section 2(2), (5), or (6).

Section 5. (1) Upon initial licensing, a licensee shall be furnished a wall certificate which shall be displayed at the primary massage therapy service location.

(2) A licensee shall provide verification of current licensure upon request if he or she is currently engaged in the practice of massage therapy, intends to engage within a reasonable time in the practice of massage therapy, or has engaged in the practice of massage therapy immediately prior to the request.

(3) Official verification of licensure status shall be available on the board's Web site.

Section 6. Reactivation Requirement for Inactive Status Massage Therapist. (1)(a) Before the expiration of five (5) years of inactive status, a licensee requesting to return to active status shall:

1. Provide proof to the board of continuing education required by KRS 309.362(3). At least three (3) of the continuing education hours submitted shall be focused on the area of ethics;

2. Complete the Application for Renewal; and

3. Pay the fee prescribed by 201 KAR 42:020, Section 2(7).

(b) The continuing education hours provided pursuant to paragraph (a)1 of this subsection may be used for the next regular renewal period.

(2) After more than five (5) years of inactive status, a person requesting to return to active status shall reapply as required by KRS 309.362(3).

Section 7. Incorporation by Reference. (1) "Application for Renewal", February 2013~~[September 2010]~~, is incorporated by reference.

(2) This material may be inspected, copied, or obtained, subject to applicable copyright law, at the Division of Occupations and Professions, 911 Leewood Drive, Frankfort, Kentucky 40602, (502) 564-3296, Monday through Friday, 8 a.m. to 4:30 p.m.

TOM HANSEN, Board Chair

APPROVED BY AGENCY: February 8, 2013

FILED WITH LRC: February 12, 2013 at 3 p.m.

PUBLIC HEARING AND PUBLIC COMMENT PERIOD: A public hearing on this administrative regulation shall be held on March 25, 2013 at 9:00 a.m. (EST) at 911 Leewood Drive, Frankfort, Kentucky 40601. Individuals interested in being heard at this hearing shall notify this agency in writing five working days prior to the hearing, of their intent to attend. If no notification of intent to attend the hearing is received by that date, the hearing may be cancelled. This hearing is open to the public. Any person who wishes to be heard will be given an opportunity to comment on the proposed administrative regulation. A transcript of the public hearing will not be made unless a written request for a transcript is made. If you do not wish to be heard at the public hearing, you may submit written comments on the proposed administrative regulation. Written comments shall be accepted until close of business on April 1, 2013. Send written notification of intent to be heard at the public hearing or written comments on the proposed administrative regulation to the:

CONTACT PERSON: Carolyn Benedict, Board Administrator,

Board of Licensure for Massage Therapy, PO Box 1360, Frankfort, Kentucky 40602, phone (502) 564-3296 ext. 239, fax (502) 696-5230.

## REGULATORY IMPACT ANALYSIS AND TIERING STATEMENT

Contact Person: Michael West

(1) Provide a brief summary of

(a) What this administrative regulation does: This regulation establishes requirements for licensure renewal.

(b) The necessity of this administrative regulation: This regulation is necessary to implement the provisions of KRS 309.355(3).

(c) How this administrative regulation conforms to the content of the authorizing statutes: The regulation is in conformity as the authorizing statute gives the board the ability to promulgate regulations generally.

(d) How this administrative regulation currently assists or will assist in the effective administration of the statutes: This regulation will assist the board in administering this program establishing renewal requirements and processes.

(2) If this is an amendment to an existing administrative regulation, provide a brief summary of:

(a) How the amendment will change this existing administrative regulation: The amendment edits the form to be filled out by applicants for renewal.

(b) The necessity of the amendment to this administrative regulation: The amendment is necessary to make the renewal process easier.

(c) How the amendment conforms to the content of the authorizing statutes: The amendment to this administrative regulation is in conformity as the authorizing statute that gives the board the ability to promulgate regulations generally regarding licensure requirements.

(d) How the amendment will assist in the effective administration of the statutes: The amendment to this administrative regulation will assist the board by making the renewal process easier for applicants.

(3) List the type and number of individuals, businesses, organizations, or state and local governments affected by this administrative regulation: Approximately 2500 individuals are licensed by the Board. Approximately schools are certified as being in good standing.

(4) Provide an analysis of how the entities identified in question (3) will be impacted by either the implementation of this administrative regulation, if new, or by the change, if it is an amendment, including:

(a) List the actions that each of the regulated entities identified in question (3) will have to take to comply with this administrative regulation or amendment: They will fill out the new form instead of the old form.

(b) In complying with this administrative regulation or amendment, how much will it cost each of the entities identified in question (3): No additional cost. They already pay a renewal fee.

(c) As a result of compliance, what benefits will accrue to the entities identified in question (3): The process will be easier to understand through the utilization of the updated form.

(5) Provide an estimate of how much it will cost to implement this administrative regulation:

(a) Initially: No new costs will be incurred by the changes.

(b) On a continuing basis: No new costs will be incurred by the changes.

(6) What is the source of the funding to be used for the implementation and enforcement of this administrative regulation: The board's operations are funded by fees paid by licensees.

(7) Provide an assessment of whether an increase in fees or funding will be necessary to implement this administrative regulation, if new, or by the change if it is an amendment: No fees will be required to implement this administrative regulation.

(8) State whether or not this administrative regulation establishes any fees or directly or indirectly increases any fees: The amendment to this administrative regulation does not establish any new fees. Nor does it increase any existing fees.

(9) TIERING: Is tiering applied? Tiering is not applied to this regulation.

## FISCAL NOTE ON STATE OR LOCAL GOVERNMENT

(1) What units, parts, or divisions of state or local government (including cities, counties, fire departments, or school districts) will be impacted by this administrative regulation? Kentucky Board of Licensure for Massage Therapy.

(2) Identify each state or federal statute or federal regulation that requires or authorizes the action taken by the administrative regulation: KRS 309.355(3).

(3) Estimate the effect of this administrative regulation on the expenditures and revenues of a state or local government agency (including cities, counties, fire departments, or school districts) for the first full year the administrative regulation is to be in effect. None

(a) Estimate the effect of this administrative regulation on the expenditures and revenues of a state or local government agency (including cities, counties, fire departments, or school districts) for the first full year the administrative regulation is to be in effect. None

(b) How much revenue will this administrative regulation generate for the state or local government (including cities, counties, fire departments, or school districts) for subsequent years? None

(c) How much will it cost to administer this program for the first year? None

(d) How much will it cost to administer this program for subsequent years? None

Note: If specific dollar estimates cannot be determined, provide a brief narrative to explain the fiscal impact of the administrative regulation.

Revenues (+/-):

Expenditures (+/-):

Other Explanation:

## GENERAL GOVERNMENT CABINET Kentucky Board of Licensure for Massage Therapy (Amendment)

### 201 KAR 42:070. Endorsement.

RELATES TO: KRS 309.358, 309.359\

STATUTORY AUTHORITY: KRS 309.355(3)

NECESSITY, FUNCTION, AND CONFORMITY: KRS 309.359 authorizes the board to issue a license to a person holding a credential in another state of the United States. KRS 309.355(3) requires the board to promulgate administrative regulations to implement KRS 309.350 through 309.364. This administrative regulation establishes the application process for issuance of a license to a person holding a credential in another state of the United States.

Section 1. An applicant Meeting Equal or Higher Standards. An applicant holding a license issued by another state with licensure standards equal to or higher than the requirements of KRS 309.358 shall submit:

(1) A completed Application for Licensure as a Massage Therapist, which is incorporated by reference in 201 KAR 42:035;

(2) ~~To the current credentialing body, the Application for Licensure Via Endorsement.~~

~~(a) The applicant shall request that the current credentialing body complete the Application for Licensure Via Endorsement verifying the applicant's current licensure, registration, or certification.~~

~~(b) The Kentucky Board of Licensure for Massage Therapy shall accept as verification the Application for Licensure Via Endorsement if the form is complete and submitted directly from the current credentialing body;~~

(3) A verifiable statement that the individual is in good standing as a massage therapist from the credentialing authority of the jurisdiction in which the applicant holds a license or credential including duration of the license or credential; and

(3)[(4)] The appropriate fee for licensure as required by 201 KAR 42:020, Section 2(1).

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Section 2. An Applicant Meeting Lesser Standards. An applicant who is credentialed as a massage therapist in another state with less stringent requirements than KRS 309.358 shall submit:

(1) A completed Application for Licensure as a Massage Therapist, which is incorporated by reference in 201 KAR 42:035;

~~(2) To the current credentialing body, the Application for Licensure Via Endorsement.~~

~~(a) The applicant shall request that the current credentialing body complete the Application for Licensure Via Endorsement verifying the applicant's current licensure, registration, or certification.~~

~~(b) The Kentucky Board of Licensure for Massage Therapy shall accept as verification the Application for Licensure Via Endorsement if the form is complete and submitted directly from the current credentialing body;~~

~~(3) A certified statement that the individual is in good standing as a massage therapist from the credentialing authority of the jurisdiction in which the applicant holds a license or credential including duration of the license or credential;~~

~~(4) The appropriate fee for licensure as required by 201 KAR 42:020, Section 2(1); and~~

~~(5) Documents evidencing the applicant's combined initial training, professional experience, continuing education, or other credentials constituting equivalency to KRS 309.358. Acceptable documentation may include:~~

~~(a) Passage of the National Certification Board of Therapeutic Massage and Bodywork's National Certification Exam (NCE) or an examination that has been approved by the board;~~

~~(b) Certified school transcripts received directly from the massage school;~~

~~(c) Copies of continuing education certificates from studies completed after or not included as part of the initial training;~~

~~(d) Certified transcript of health care related academic course work;~~

~~(e) Proof of teaching massage therapy relevant curriculum as stated in KRS 309.363;~~

~~(f) Other credentials that may constitute equivalence to the standards in KRS 309.358, which may also include research, clinical internships, publications, and massage therapy leadership positions; or~~

~~(g) Current proof of hands-on therapeutic massage or bodywork sessions. Supporting documentation for the hours or years of massage therapy work, including appointment books, employer verification, log books, or appointment books for self employed individuals. If this is the only documentation to establish equivalency, a minimum of four (4) years' experience shall be required. [Section 4. Incorporation by Reference. (1) "Application for Licensure Via Endorsement", January 2011, is incorporated by reference.~~

~~(2) This material may be inspected, copied, or obtained, subject to applicable copyright law, at Division of Occupations and Professions, 911 Leawood Drive, Frankfort, Kentucky 40601, Monday through Friday, 8 a.m. to 4:30 p.m.]~~

TOM HANSEN, Board Chair

APPROVED BY AGENCY: February 8, 2013

FILED WITH LRC: February 12, 2013 at 3 p.m.

PUBLIC HEARING AND PUBLIC COMMENT PERIOD: A public hearing on this administrative regulation shall be held on March 25, 2013 at 9:00 a.m. (EST) at 911 Leawood Drive, Frankfort, Kentucky 40601. Individuals interested in being heard at this hearing shall notify this agency in writing five working days prior to the hearing, of their intent to attend. If no notification of intent to attend the hearing is received by that date, the hearing may be cancelled. This hearing is open to the public. Any person who wishes to be heard will be given an opportunity to comment on the proposed administrative regulation. A transcript of the public hearing will not be made unless a written request for a transcript is made. If you do not wish to be heard at the public hearing, you may submit written comments on the proposed administrative regulation. Written comments shall be accepted until close of business on April 1, 2013. Send written notification of intent to be heard at the public hearing or written comments on the proposed administrative regulation to the:

CONTACT PERSON: Carolyn Benedict, Board Administrator, Board of Licensure for Massage Therapy, PO Box 1360, Frankfort, Kentucky 40602, phone (502) 564-3296 ext. 239, fax (502) 696-5230.

### REGULATORY IMPACT ANALYSIS AND TIERING STATEMENT

Contact Person: Michael West

(1) Provide a brief summary of

(a) What this administrative regulation does: This regulation establishes processes for applying for licensure via endorsement.

(b) The necessity of this administrative regulation: This regulation is necessary to implement the provisions of KRS 309.359.

(c) How this administrative regulation conforms to the content of the authorizing statutes: The regulation is in conformity as the authorizing statute gives the board the ability to promulgate regulations generally.

(d) How this administrative regulation currently assists or will assist in the effective administration of the statutes: This regulation will assist the board in administering this program by identifying requirements for licensure by endorsement.

(2) If this is an amendment to an existing administrative regulation, provide a brief summary of:

(a) How the amendment will change this existing administrative regulation: The amendment eliminates an unnecessary form.

(b) The necessity of the amendment to this administrative regulation: The amendment is necessary to ensure that licensure by endorsement is an easily understood process.

(c) How the amendment conforms to the content of the authorizing statutes: The amendment to this administrative regulation is in conformity as the authorizing statute that gives the board the ability to promulgate regulations generally regarding licensure requirements.

(d) How the amendment will assist in the effective administration of the statutes: The amendment to this administrative regulation will assist the board by making the process of the Board more easily understandable.

(3) List the type and number of individuals, businesses, organizations, or state and local governments affected by this administrative regulation: Approximately 2500 individuals are licensed by the Board. Approximately schools are certified as being in good standing.

(4) Provide an analysis of how the entities identified in question (3) will be impacted by either the implementation of this administrative regulation, if new, or by the change, if it is an amendment, including:

(a) List the actions that each of the regulated entities identified in question (3) will have to take to comply with this administrative regulation or amendment: None.

(b) In complying with this administrative regulation or amendment, how much will it cost each of the entities identified in question (3): None.

(c) As a result of compliance, what benefits will accrue to the entities identified in question (3): None; the process will be easier for new licensees.

(5) Provide an estimate of how much it will cost to implement this administrative regulation:

(a) Initially: No new costs will be incurred by the changes.

(b) On a continuing basis: No new costs will be incurred by the changes.

(6) What is the source of the funding to be used for the implementation and enforcement of this administrative regulation: The board's operations are funded by fees paid by licensees.

(7) Provide an assessment of whether an increase in fees or funding will be necessary to implement this administrative regulation, if new, or by the change if it is an amendment: No fees will be required to implement this administrative regulation.

(8) State whether or not this administrative regulation establishes any fees or directly or indirectly increases any fees: The amendment to this administrative regulation does not establish any new fees. Nor does it increase any existing fees.

(9) TIERING: Is tiering applied? Tiering is not applied to this regulation.

FISCAL NOTE ON STATE OR LOCAL GOVERNMENT

(1) What units, parts, or divisions of state or local government (including cities, counties, fire departments, or school districts) will be impacted by this administrative regulation? Kentucky Board of Licensure for Massage Therapy

(2) Identify each state or federal statute or federal regulation that requires or authorizes the action taken by the administrative regulation: KRS 309.355(3).

(3) Estimate the effect of this administrative regulation on the expenditures and revenues of a state or local government agency (including cities, counties, fire departments, or school districts) for the first full year the administrative regulation is to be in effect. None

(a) Estimate the effect of this administrative regulation on the expenditures and revenues of a state or local government agency (including cities, counties, fire departments, or school districts) for the first full year the administrative regulation is to be in effect. None

(b) How much revenue will this administrative regulation generate for the state or local government (including cities, counties, fire departments, or school districts) for subsequent years? None

(c) How much will it cost to administer this program for the first year? None

(d) How much will it cost to administer this program for subsequent years? None

Note: If specific dollar estimates cannot be determined, provide a brief narrative to explain the fiscal impact of the administrative regulation.

Revenues (+/-):

Expenditures (+/-):

Other Explanation:

GENERAL GOVERNMENT CABINET

Kentucky Board of Licensure for Massage Therapy  
(Amendment)

**201 KAR 42:080. Programs of massage therapy instruction.**

RELATES TO: KRS 309.352(2), 309.355(3), 309.358(4), and 309.363(1)

STATUTORY AUTHORITY: KRS 309.355(3)

NECESSITY, FUNCTION, AND CONFORMITY: KRS 309.352(2) requires the board to define licensed health-care professionals for the supervision of massage therapy students in clinical settings. KRS 309.355(3) requires the board to promulgate administrative regulations on standards of massage therapy educational program curriculum and instructor qualifications. KRS 309.358(4) requires the board to approve massage therapy training programs. KRS 309.363 requires board approval of massage therapy programs of instruction and establishes instructor qualifications. This administrative regulation establishes the definitions of supervision and qualifying supervisors and establishes the process for issuing and renewing the Certificate of Good Standing to a program of massage therapy education.

Section 1. Definitions. (1) "Adjunctive course" means a course in a program of education that enhances the career of a massage therapist but is not massage theory, technique, or practice.

(2) "Clinic" or "clinical" means a setting in which students are provided with on-site supervision and training in the practice of massage therapy.

(3) "Clinical coordinator" means the instructor of a massage therapy course in which students are assigned to perform massage therapy sessions on non-students, on or off-campus, and who is responsible for assigning the student to an appropriate clinical setting, supervision of student performance through regular consultation with the student and evaluating student achievement of clinical course objectives.

(4) "Externship" means a course offered by an approved program that:

(a) Has a syllabus that describes objectives and evaluations;

and

(b) Is over and above the 600 supervised curriculum hours required for licensure.

(5) "Other licensed healthcare professional" means a practitioner as established in KRS 309.352(9)(a) through (c), (e), and (f) who may supervise a massage therapy student in a business.

(6) "Supervision" means the process of verifying attendance, assigning work, consulting with the student, evaluating student performance, and being available for emergency assistance.

Section 2. A program applying for a Certificate of Good Standing for a Massage Therapy Training Program shall file a completed, signed, and dated application and required documentation with the board, meeting the requirements set forth in KRS 309.363(1), (a), (b), and (c). Documentation shall include:

(1) A copy of the current license to operate issued by the Kentucky State Board for Proprietary Education, the Council on Post-secondary Education, or their equivalent in the state in which the school is conducting classes;[-]

(2) A curriculum statement as described in KRS 309.363(1)(b)1, 2, 3, 4, and 5 showing clock hours for each of the required subjects;[-]

(3) A listing of instructional staff and their qualifications, including:

(a) Documentation of current licensure of massage instructors; and

(b) Resume, CV or PE-11 form for all instructors showing the specific qualifications for teaching an adjunctive or science course;[-]

(4) A description of the policies and procedures in place for collecting and analyzing data about the quality and effectiveness of educational programs including student progress, completion, and licensure;[-]

(5) A copy of the program or school catalogue;[-]

(6) Documentation of accreditations held by the program or school offering the program; and[-]

(7) A copy of a student contract agreeing not to accept compensation for massage therapy services provided prior to licensure by the board.

Section 3. A Certificate of Good Standing may be renewed upon:

(1) Submission of the Application for Renewal of a Certificate of Good Standing for a Massage Therapy Training Program form with the information required by this administrative regulation to the board on or before the anniversary date of issue of certificate;

(2) Current complete name, address, email address, Web site, and telephone number of each location in which the massage therapy training program is provided;

(3) Current listing of instructional staff and their qualifications, with attached documentation of qualifications of new instructors;

(4) A current curriculum statement as described in KRS 309.363(1)(b)1, 2, 3, 4, and 5;

(5) A curriculum statement for new programs of massage therapy added to the school's original offering, such as an Associates Degree Program, if the new program may be used to meet initial qualifications for licensure;

(6) A statement with supporting statistics to show student completion, examination pass rates, licensure rates, and placement rates; [and]

(7) Documentation of accreditation reviews and renewals, if held; and

(8) A statement with supporting documentation showing proof that at least seventy (70) percent of the graduates of the program who have taken the MBLEx and NCBTMB Exam over the twelve (12) months prior to application have received a passing score. Failure to supply proof of meeting this standard shall be grounds for denial of a program's request for certification of good standing.

Section 4. Externships and Clinicals. (1) A student completing an externship or clinical experience shall not receive compensation.

(2) Massage schools or businesses that provide any type of student massage shall conspicuously include the respective words

"student massage" in all promotional materials, and shall conspicuously display a written notice in the waiting room or treatment area that services are being provided by a student.

(3) Clinical courses awarding credit hours toward the 600 hours required for licensure shall be supervised by a licensed massage therapist with three (3) years of experience and available for on-site consultation.

(a) Massage sessions offered as part of a student clinic shall be evaluated by the instructor, and appropriate goals for improvement in areas such as customer service, technique, body mechanics, and draping shall be set according to the needs of the student.

(b) Student massage clinics shall be supervised by a massage therapy instructor in the clinic.

(c) Student clinic client records shall be maintained at the school and shall meet the Standards for Documentation established in 201 KAR 42:060, Sections 3 and 2(4), and record of payment shall be made available to the client upon request.

(4) The instructor of the externship course shall provide:

(a) Clear, written learning objectives to students and their site supervisors;

(b) Planned opportunities to discuss the externship experience at regular intervals with the student, and with the site supervisor; and

(c) A mechanism for evaluating student performance in the externship experience, presented to the student and the site supervisor at the beginning of the course.

(5) A program offering an externship course shall have a written agreement signed by the institution or program director and the externship site personnel that clearly defines the responsibilities of the onsite supervisor, the clinical coordinator and the student. An externship course shall be limited to no more than twenty (20) percent of the total program hours. The externship course if offered, shall be completed after the primary 600 supervised curriculum hours required by KRS 309.363(1)(b).

(6) A program offering an externship course shall have liability insurance to cover student activities within the course.

(7) Externship sites shall have a licensed massage therapist or other licensed healthcare professional onsite to be available for emergencies or consultation.

(a) Externs may accrue hours for reception, documentation, business-related activities other than hands-on massage services while the site supervisor is off-premises.

(b) A student session at an externship site may occur with the site supervisor available by phone if the client of such session is on staff of the externship site or another extern, and a member of the professional staff is on premises for emergency assistance.

(8) Externship client records shall be maintained at the externship site and shall meet the Standards for Documentation established in 201 KAR 42:060, Sections 3 and 2(4), and record of payment shall be available to client upon request.

Section 5. Incorporation by Reference. (1) The following material is incorporated by reference:

(a) "Application for a Certificate of Good Standing for a Massage Therapy Training Program", February 2013~~(September 2010)~~; and

(b) "Application for Renewal of a Certificate of Good Standing for a Massage Therapy Training Program", February 2013~~(September 2010)~~.

(2) This material may be inspected, copied, or obtained, subject to applicable copyright law, at the Division of Occupations and Professions, 911 Leawood Drive, Frankfort, Kentucky 40601, (502) 564-3296, Monday through Friday, 8 a.m. to 5 p.m.

TOM HANSEN, Board Chair

APPROVED BY AGENCY: February 8, 2013

FILED WITH LRC: February 12, 2013 at 3 p.m.

PUBLIC HEARING AND PUBLIC COMMENT PERIOD: A public hearing on this administrative regulation shall be held on March 25, 2013 at 9:00 a.m. (EST) at 911 Leawood Drive, Frankfort, Kentucky 40601. Individuals interested in being heard at this hearing shall notify this agency in writing five working days prior to the hearing, of their intent to attend. If no notification of intent to attend the hearing is received by that date, the hearing may be

cancelled. This hearing is open to the public. Any person who wishes to be heard will be given an opportunity to comment on the proposed administrative regulation. A transcript of the public hearing will not be made unless a written request for a transcript is made. If you do not wish to be heard at the public hearing, you may submit written comments on the proposed administrative regulation. Written comments shall be accepted until close of business on April 1, 2013. Send written notification of intent to be heard at the public hearing or written comments on the proposed administrative regulation to the:

CONTACT PERSON: Carolyn Benedict, Board Administrator, Board of Licensure for Massage Therapy, PO Box 1360, Frankfort, Kentucky 40602, phone (502) 564-3296 ext. 239, fax (502) 696-5230.

#### REGULATORY IMPACT ANALYSIS AND TIERING STATEMENT

Contact Person: Michael West

(1) Provide a brief summary of

(a) What this administrative regulation does: This regulation establishes requirements for schools seeking to have their massage therapy program certified with the Board.

(b) The necessity of this administrative regulation: This regulation is necessary to implement the provisions of KRS 309.355(3).

(c) How this administrative regulation conforms to the content of the authorizing statutes: The regulation is in conformity as the authorizing statute gives the board the ability to promulgate regulations generally.

(d) How this administrative regulation currently assists or will assist in the effective administration of the statutes: This regulation will assist the board in administering this program by identifying requirements for massage therapy education programs.

(2) If this is an amendment to an existing administrative regulation, provide a brief summary of:

(a) How the amendment will change this existing administrative regulation: The amendment establishes requirements for exam performance by schools that have a massage program.

(b) The necessity of the amendment to this administrative regulation: The amendment is necessary to ensure that schools that have massage programs are performing effectively.

(c) How the amendment conforms to the content of the authorizing statutes: The amendment to this administrative regulation is in conformity as the authorizing statute that gives the board the ability to promulgate regulations generally regarding licensure requirements.

(d) How the amendment will assist in the effective administration of the statutes: The amendment to this administrative regulation will assist the board by making licensees more aware of their ethical duties.

(3) List the type and number of individuals, businesses, organizations, or state and local governments affected by this administrative regulation: Approximately 2500 individuals are licensed by the Board. Approximately schools are certified as being in good standing.

(4) Provide an analysis of how the entities identified in question (3) will be impacted by either the implementation of this administrative regulation, if new, or by the change, if it is an amendment, including:

(a) List the actions that each of the regulated entities identified in question (3) will have to take to comply with this administrative regulation or amendment: Schools will need to submit more information related to student performance in order to stay in good standing.

(b) In complying with this administrative regulation or amendment, how much will it cost each of the entities identified in question (3): Costs will be minimal and will be related to data collection.

(c) As a result of compliance, what benefits will accrue to the entities identified in question (3): The certification obtained will denote a heightened level of performance.

(5) Provide an estimate of how much it will cost to implement this administrative regulation:

(a) Initially: No new costs will be incurred by the changes.

(b) On a continuing basis: No new costs will be incurred by the changes.

(6) What is the source of the funding to be used for the implementation and enforcement of this administrative regulation: The board's operations are funded by fees paid by licensees.

(7) Provide an assessment of whether an increase in fees or funding will be necessary to implement this administrative regulation, if new, or by the change if it is an amendment: No fees will be required to implement this administrative regulation.

(8) State whether or not this administrative regulation establishes any fees or directly or indirectly increases any fees: The amendment to this administrative regulation does not establish any new fees. Nor does it increase any existing fees.

(9) TIERING: Is tiering applied? Tiering is not applied to this regulation.

#### FISCAL NOTE ON STATE OR LOCAL GOVERNMENT

(1) What units, parts, or divisions of state or local government (including cities, counties, fire departments, or school districts) will be impacted by this administrative regulation? Kentucky Board of Licensure for Massage Therapy.

(2) Identify each state or federal statute or federal regulation that requires or authorizes the action taken by the administrative regulation: KRS 309.355(3).

(3) Estimate the effect of this administrative regulation on the expenditures and revenues of a state or local government agency (including cities, counties, fire departments, or school districts) for the first full year the administrative regulation is to be in effect. None

(a) Estimate the effect of this administrative regulation on the expenditures and revenues of a state or local government agency (including cities, counties, fire departments, or school districts) for the first full year the administrative regulation is to be in effect. None

(b) How much revenue will this administrative regulation generate for the state or local government (including cities, counties, fire departments, or school districts) for subsequent years? None

(c) How much will it cost to administer this program for the first year? None

(d) How much will it cost to administer this program for subsequent years? None

Note: If specific dollar estimates cannot be determined, provide a brief narrative to explain the fiscal impact of the administrative regulation.

Revenues (+/-):

Expenditures (+/-):

Other Explanation:

#### GENERAL GOVERNMENT CABINET Kentucky Applied Behavior Analysis Licensing Board (Amendment)

#### 201 KAR 43:030. Fees.

RELATES TO: KRS 319C.060(2)(f), 319C.080(1), (2), (3)

STATUTORY AUTHORITY: KRS 319C.060(2)(f)

NECESSITY, FUNCTION, AND CONFORMITY: KRS 319C.060(2)(f) requires the board to promulgate administrative regulations establishing reasonable fees for the licensure and license renewal of behavior analysts, assistant behavior analysts, and temporary licensees. This administrative regulation establishes those fees.

Section 1. Application and licensure fees for licensed behavior analysts. (1) An applicant for licensure as a licensed behavior analyst shall pay the following:

(a) A \$100 nonrefundable application review fee; and

(b) A \$300 licensure fee for the first two (2) year licensure period.

(2) The licensure renewal fee for each subsequent, two (2) year licensure period shall be \$300.

Section 2. Application and Licensure Fees for Licensed Assistant Behavior Analysts. (1) An applicant for licensure as a licensed

assistant behavior analyst shall pay the following:

(a) A \$100 nonrefundable application review fee; and

(b) A \$200 licensure fee for the first two (2) year licensure period.

(2) The licensure renewal fee for each subsequent, two (2) year licensure period shall be \$200.

Section 3. Application and Temporary Licensure Fees. (1) An applicant for a temporary license as a behavior analyst shall pay the following:

(a) A \$100 nonrefundable application review fee; and

(b) A \$200 temporary licensure fee for the two (2) year temporary licensure period.

(2) An applicant for a temporary license as an assistant behavior analyst shall pay the following:

(a) A \$100 nonrefundable application review fee; and

(b) A \$100 temporary licensure fee for the two (2) year temporary licensure period.

Section 4. Fees for Late Renewal or Reinstatement of a Licensed Behavior Analyst and Licensed Assistant Behavior Analyst.

(1) A licensed behavior analyst or a licensed assistant behavior analyst who files to renew his or her license after its renewal date but within thirty (30) days of that renewal date shall pay a late fee of ~~fifty (50) dollars~~ \$50 in addition to the fee set forth in Section 1 or 2 of this administrative regulation.

(2) A licensed behavior analyst or a licensed assistant behavior analyst who files to reinstate his or her license more than thirty (30) days after its renewal date but within ~~three (3) years~~ ~~one (1) year~~ of that renewal date shall pay a reinstatement fee of \$250 in addition to the fee set forth in Section 1 or 2 of this administrative regulation.

SHELLI DESKINS, Chair

APPROVED BY AGENCY: January 29, 2013

FILED WITH LRC: February 12, 2013 at 3 p.m.

PUBLIC HEARING AND PUBLIC COMMENT PERIOD: A public hearing on this administrative regulation shall be held on March 25, 2013 at 8:00 a.m. (EST) at 911 Leawood Drive, Frankfort, Kentucky 40601. Individuals interested in being heard at this hearing shall notify this agency in writing five working days prior to the hearing, of their intent to attend. If no notification of intent to attend the hearing is received by that date, the hearing may be cancelled. This hearing is open to the public. Any person who wishes to be heard will be given an opportunity to comment on the proposed administrative regulation. A transcript of the public hearing will not be made unless a written request for a transcript is made. If you do not wish to be heard at the public hearing, you may submit written comments on the proposed administrative regulation. Written comments shall be accepted until April 1, 2013 at close of business. Send written notification of intent to be heard at the public hearing or written comments on the proposed administrative regulation to the contact person.

CONTACT PERSON: Lindsey Lane, Board Administrator, Kentucky Applied Behavior Analyst Licensing Board, PO Box 1370, Frankfort, Kentucky 40602, phone (502) 564-3296 ext. 228.

#### REGULATORY IMPACT ANALYSIS AND TIERING STATEMENT

Contact Person: Michael West

(1) Provide a brief summary of

(a) What this administrative regulation does: This regulation establishes fees for the licenses issued by this Board.

(b) The necessity of this administrative regulation: This regulation is necessary to implement the provisions of KRS 319C.060(2)(f).

(c) How this administrative regulation conforms to the content of the authorizing statutes: The regulation is in conformity as the authorizing statute gives the board the ability to charge reasonable fees for the processing of the licenses it issues.

(d) How this administrative regulation currently assists or will assist in the effective administration of the statutes: This regulation will assist the board in administering this program by identifying the fees charges

(2) If this is an amendment to an existing administrative regulation, provide a brief summary of:

(a) How the amendment will change this existing administrative regulation: It allows those seeking to reinstate more time to do so.

(b) The necessity of the amendment to this administrative regulation: To bring the regulation into compliance with the statute.

(c) How the amendment conforms to the content of the authorizing statutes: The authorizing statute allows the Board to charge reasonable fees.

(d) How the amendment will assist in the effective administration of the statutes: This regulation puts the public on notice about those fees.

(3) List the type and number of individuals, businesses, organizations, or state and local governments affected by this administrative regulation: Approximately fifty (50) individuals are licensed by the Board.

(4) Provide an analysis of how the entities identified in question (3) will be impacted by either the implementation of this administrative regulation, if new, or by the change, if it is an amendment, including:

(a) List the actions that each of the regulated entities identified in question (3) will have to take to comply with this administrative regulation or amendment: The individuals identified in question (3) will be impacted in that they will have greater notice of the fees charged for various actions.

(b) In complying with this administrative regulation or amendment, how much will it cost each of the entities identified in question (3): None.

(c) As a result of compliance, what benefits will accrue to the entities identified in question (3): The individuals identified in question (3) will be benefited in that they will have greater notice of the fees charged for various actions by the Board.

(5) Provide an estimate of how much it will cost to implement this administrative regulation:

(a) Initially: No new costs will be incurred by the changes.

(b) On a continuing basis: No costs will be incurred by the changes.

(6) What is the source of the funding to be used for the implementation and enforcement of this administrative regulation: The board's operations are funded by fees paid by licensees.

(7) Provide an assessment of whether an increase in fees or funding will be necessary to implement this administrative regulation, if new, or by the change if it is an amendment: No new fees will be required to implement this administrative regulation.

(8) State whether or not this administrative regulation establishes any fees or directly or indirectly increases any fees: The amendment to this administrative regulation does not establish any new fees. Nor does it increase any existing fees.

(9) TIERING: Is tiering applied? Tiering is not applied to this regulation.

#### FISCAL NOTE ON STATE OR LOCAL GOVERNMENT

(1) What units, parts, or divisions of state or local government (including cities, counties, fire departments, or school districts) will be impacted by this administrative regulation? Kentucky Applied Behavior Analysis Licensing Board.

(2) Identify each state or federal statute or federal regulation that requires or authorizes the action taken by the administrative regulation. KRS 319C.060(2)(f).

(3) Estimate the effect of this administrative regulation on the expenditures and revenues of a state or local government agency (including cities, counties, fire departments, or school districts) for the first full year the administrative regulation is to be in effect. None

(a) Estimate the effect of this administrative regulation on the expenditures and revenues of a state or local government agency (including cities, counties, fire departments, or school districts) for the first full year the administrative regulation is to be in effect. None

(b) How much revenue will this administrative regulation generate for the state or local government (including cities, counties, fire departments, or school districts) for subsequent years? None

(c) How much will it cost to administer this program for the first

year? None

(d) How much will it cost to administer this program for subsequent years? None

Note: If specific dollar estimates cannot be determined, provide a brief narrative to explain the fiscal impact of the administrative regulation.

Revenues (+/-):

Expenditures (+/-):

Other Explanation:

#### TOURISM, ARTS AND HERITAGE CABINET Kentucky Department of Fish and Wildlife Resources (Amendment)

#### 301 KAR 1:410. Taking of fish by nontraditional fishing methods.

RELATES TO: KRS 150.010, 150.170, 150.175, 150.235, 150.445, 150.620, 150.990

STATUTORY AUTHORITY: KRS 150.025(1), 150.440, 150.470, 235.280

NECESSITY, FUNCTION, AND CONFORMITY: KRS 150.025(1) authorizes the department to promulgate administrative regulations to establish seasons for the taking of fish and wildlife, to regulate bag limits, creel limits, and methods of take, and to make those requirements apply to a limited area. KRS 150.440 requires the department to promulgate administrative regulations for establishing open seasons and creel limits for rough fish by gigging, grabbing, snaring, and snagging. KRS 150.470 requires the department to promulgate administrative regulations for bag or creel limits for fish. KRS 235.280 requires the department to promulgate administrative regulations to govern the fair, reasonable, equitable, and safe use of all waters of the state. This administrative regulation establishes the procedures for taking sport and rough fish by nontraditional fishing methods including underwater spearing, scuba diving, sport fishing trotlines, jugging, setlines, gigging, snagging, grabbing, bow fishing, and the taking of rough fish from backwaters.

Section 1. Definitions. (1) "Archery equipment" means a long bow, recurve bow, or compound bow incapable of holding an arrow at full or partial draw without aid from the archer.

(2) "Asian carp" means bighead carp, silver carp, black carp, and grass carp.

(3) "Bowfishing" means shooting rough fish with an arrow with a barbed or retractable style point that has a line attached to it for retrieval with archery equipment or a crossbow.

(4) "Crossbow" means a bow designed or fitted with a device to hold an arrow at full or partial draw without the aid from an archer.

(5) "Cull" means to release a previously caught fish that an angler has kept as a part of a daily creel limit and replace it with another fish of the same species.

(6) "Sport fisherman" means a person holding a valid resident or nonresident fishing license and includes those persons who are license exempt pursuant to KRS 150.170.

(7) "Temporary aquatic area" means an area temporarily inundated from, but still connected to, a stream, river, or reservoir and that persists only for the duration of the elevated water levels.

(8) "Temporary pool" means an area temporarily inundated from, but not connected to, a stream, river, or reservoir.

Section 2. Skin Diving, Scuba Diving, and Underwater Spear Fishing. (1) Skin diving or scuba diving shall be prohibited in all lakes owned by the department, except as established in subsections (2), (3), and (4) of this section.

(2) Skin diving and scuba diving shall be allowed in salvage operations if the diver receives prior written permission from:

(a) The department's Division of Law Enforcement; or

(b) The local conservation officer who is assigned to the particular department-owned lake.

(3) Skin diving or scuba diving shall be permitted anytime without prior authorization in cases of emergency involving the possibil-

ity of saving human life or in the recovery of a drowning victim.

(4) Skin diving and scuba diving shall be allowed in Greenbo Lake:

- (a) In a designated cove marked with signage and buoys;
- (b) From April 1 through October 31; and
- (c) From 10:00 a.m. to 6:00 p.m. daily.

(5) A person who is skin diving or scuba diving in a designated cove pursuant to subsection (4) of this subsection shall display an international diving flag pursuant to the requirements established in 301 KAR 6:030.

(6) Recreational boating and angling shall be prohibited in the designated cove marked with signage and buoys during the times open to skin diving and scuba diving as established in subsection (4) of this section if an international diving flag is present in the cove.

(7) Underwater spearing of fish with a hand held spear or mechanically-propelled spear shall be legal throughout the year in lakes 1,000 acres in size or larger as measured at the normal summer pool level, with the following provisions:

(a) A participant who is spearing fish shall:

1. Be completely submerged in the water where spearing takes place;
2. Possess a valid Kentucky fishing license or be license exempt pursuant to KRS 150.170; and
3. Only spear rough fish; and
- (b) The daily limit shall be fifteen (15) rough fish, no more than five (5) of which shall be catfish.

Section 3. Sport Fishing Trotlines, Jugging, and Setlines. (1) Each sport fishing trotline, jug line, or setline shall be permanently labeled or tagged with the name and address of the person using it.

(2) Each trotline, jug line, and setline shall be checked by the owner at least once every twenty-four (24) hours, at which time the owner shall:

- (a) Bait all hooks; and
- (b) Remove all caught fish.
- (3) A trotline, setline, or jug line shall be confiscated if:

(a) It is not properly labeled or tagged; or

(b) It is not checked or baited at least once every twenty-four (24) hours.

(4) A sport fisherman shall not use more than:

- (a) Two (2) sport fishing trotlines;
- (b) Twenty-five (25) setlines; or
- (c) Fifty (50) jug lines.

(5) Multiple sport fishermen in one (1) boat shall not use more than fifty (50) jug lines per boat.

(6) A person using a sport fishing trotline shall:

(a) Set the trotline at least three (3) feet below the water's surface;

(b) Not have more than fifty (50) single or multi-barbed hooks; and

(c) Have all hooks at least eighteen (18) inches apart on the trotline.

(7) A person shall not use a jug line or setline with more than one (1) single or multi-barbed hook.

(8) Sport fishing trotlines, jugs, or setlines shall not be used in the following waters:

(a) In the Tennessee River within 700 yards of Kentucky Dam;

(b) In the Cumberland River below Barkley Dam to the Highway 62 bridge;

(c) In any lake less than 500 surface acres owned or managed by the department, except:

1. Ballard Wildlife Management Area lakes, Ballard County;
2. Peal Wildlife Management Area lakes, Ballard County; and
3. Swan Lake Wildlife Management Area lakes, Ballard County; or

(d) In the following areas of the Ohio River;

1. Smithland Dam downstream to a line perpendicular to the end of the outer lock wall;

2. J. T. Meyers Dam downstream to a line perpendicular to the end of the outer lock wall and that portion of the split channel around the southern part of Wabash Island from the fixed weir dam to the first dike;

3. Newburgh Dam downstream to a line perpendicular to the end of the outer lock wall;

4. Cannelton Dam downstream to a line perpendicular to the end of the outer lock wall;

5. McAlpine Dam downstream to the K & I railroad bridge;

6. Markland Dam downstream to a line perpendicular to the end of the outer lock wall;

7. Meldahl Dam downstream to a line perpendicular to the end of the outer lock wall; or

8. Greenup Dam downstream to a line perpendicular to the end of the outer lock wall.

(9)(a) The Taylorsville Lake blue and channel catfish limits shall be an aggregate daily creel limit of fifteen (15).

(b) Only one (1) fish of either species in the aggregate daily creel limit shall be longer than twenty-five (25) inches.

Section 4. Temporary Aquatic Areas and Temporary Pools. (1) The department, with consent of the landowner, may delineate temporary aquatic areas and temporary pools where rough fish may be taken by any method except:

- (a) Poison;
- (b) Electrical devices;
- (c) Firearms; and
- (d) Explosives.

(2) The department shall be authorized to establish the exact dates and times when rough fish may be taken in temporary aquatic areas and temporary pools.

(3) A person shall be required to possess a valid Kentucky fishing license or be license exempt pursuant to KRS 150.170.

(4) A person with a valid commercial fishing license may use nets and seines as long as the nets and seines are appropriately tagged, pursuant to 301 KAR 1:146.

(5) A person shall first obtain the permission of the landowner before taking rough fish from a temporary pool.

Section 5. Giggling and Snagging. (1) Giggling and snagging season shall be February 1 through May 10, except as provided in subsections (7) and (9) of this section.

(2) A person shall not:

(a) Gig or snag a sport fish, pursuant to 301 KAR 1:060, except as provided in subsections (7) and (9) of this section;

(b) Gig or snag from a platform;

(c) Gig from a boat in a lake with a surface area of less than 500 acres;

(d) Gig at night from a boat; or

(e) Snag from a boat; ~~or~~

~~(f) Have a snagging rod in excess of seven (7) and one-half (1 1/2) feet in length, including the handle].~~

(3) A snagging rod shall be equipped with:

- (a) Line;
- (b) Guides;
- (c) A reel; and
- (d) One (1) single hook or treble hook attached to the line,

except that five (5) hooks, either single or treble, may be used when snagging in:

1. The Green River and its tributaries; or
2. The Rolling Fork River and its tributaries.

(4) A person who accidentally gigs or snags a sport fish shall immediately return the fish to the water, except as provided in subsections (7) and (9) of this section.

(5) A person shall not gig or snag in the following areas or bodies of water:

(a) The Cumberland River below Wolf Creek Dam downstream to the Tennessee line, including Hatchery Creek;

(b) Any tributary of the Cumberland River below Wolf Creek Dam to the Tennessee line from the junction of the tributary with the Cumberland River to one-half (1/2) mile upstream;

(c) The Middle Fork of the Kentucky River, from Buckhorn Lake Dam downstream to the Breathitt County line in Perry County;

(d) The Rough River, below Rough River Lake Dam downstream to the State Highway 54 bridge in Breckinridge and Grayson Counties;

(e) Cave Run Lake; or

(f) Within 200 yards of any dam on a river or stream, except as

specified in subsection (7) of this section.

(6) A person shall not gig in the Tennessee River below Kentucky Lake Dam.

(7) A person may snag sport fish or rough fish in the Tennessee River below the Kentucky Lake Dam to the U.S. 62 bridge:

(a) For twenty-four (24) hours a day from January 1 through May 31; and

(b) From sunset to sunrise from June 1 through December 31.

(8) A person shall not snag in that section of the Tennessee River from the U.S. 62 bridge to the Interstate 24 bridge.

(9) A person may snag sport fish or rough fish year round in that section of the Tennessee River from the Interstate 24 bridge to the Ohio River.

(10) A person shall not snag on the Tennessee River:

(a) Under the U.S. 62 bridge;

(b) Under the P & L Railroad bridge; and

(c) From the fishing piers located below the U.S. 62 bridge.

(11) There shall not be a daily creel limit for rough fish except:

(a) The daily creel limit for rough fish in the Cumberland River below Barkley Lake Dam shall be eight (8) except there shall not be a creel limit on Asian Carp;

(b) The daily aggregate creel limit for snagging of rough and sport fish in the Tennessee River below Kentucky Lake Dam shall be eight (8) except there shall not be a creel limit on Asian Carp; and

(c) 1. The statewide daily creel limit for paddlefish shall be two (2), in all areas outside those described in paragraphs (a) and (b) of this subsection; and

2. In an area described in paragraph (a) or (b) of this subsection, up to eight (8) paddlefish may be taken.

(12) A person shall immediately retain, and not release or cull, any giggered or snagged paddlefish.

(13) All snagged fish in the Tennessee River below Kentucky Lake Dam shall be immediately retained, and not released or culled, except for Asian carp, shad, or herring.

(14) All giggered or snagged rough fish in the Cumberland River below Barkley Lake Dam shall be immediately retained, and not released or culled, except for Asian carp, shad, or herring.

(15) A person shall immediately cease snagging if:

(a) A daily limit of paddlefish is reached; or

(b) A daily limit of sport fish has been caught in the Tennessee River below Kentucky Lake Dam, even if the creel limit for that sport fish is less than eight (8).

Section 6. Grabbing (Tickling and Noodling). (1) The grabbing season for rough fish, also known as tickling and noodling, shall be June 1 to August 31 during daylight hours.

(2) Tickling and noodling shall be permitted in all waters.

(3) The daily creel limit for tickling and noodling shall be fifteen (15) fish, no more than five (5) of which may be catfish.

Section 7. Bow Fishing. (1) A person using archery equipment or a crossbow shall not take:

(a) Sport fish;

(b) More than five (5) catfish daily; or

(c) More than two (2) paddlefish daily.

(2) Any paddlefish or catfish shot with archery equipment or a crossbow shall:

(a) Be immediately retained, and not released or culled; and

(b) Shall count toward a person's daily limit.

(3) Bow fishing shall be open statewide, except:

(a) In the Cumberland River below Wolf Creek Dam downstream to the Tennessee line including Hatchery Creek;

(b) In any tributary of the Cumberland River below Wolf Creek Dam to the Tennessee line, from the junction of the tributary with the Cumberland River to one-half (1/2) mile upstream; and

(c) From a boat in restricted areas below navigation, power generating, or flood control dams.

BENJY KINMAN, Deputy Commissioner,

For DR. JONATHAN GASSETT, Commissioner

MARCHETA SPARROW, Secretary

APPROVED BY AGENCY: February 8, 2013

FILED WITH LRC: February 12, 2013 at 4 p.m.

PUBLIC HEARING AND PUBLIC COMMENT PERIOD: A public hearing on this administrative regulation shall be held on March 21, 2013, at 9 a.m. at the Department of Fish and Wildlife Resources in the Commission Room of the Arnold L. Mitchell Building, #1 Sportsman's Lane, Frankfort, Kentucky. Individuals interested in attending this hearing shall notify this agency in writing by five business days prior to the hearing of their intent to attend. If no notification of intent to attend the hearing is received by that date, the hearing may be canceled. This hearing is open to the public. Any person who attends will be given an opportunity to comment on the proposed administrative regulation. A transcript of the public hearing will not be made available unless a written request for a transcript is made. If you do not wish to attend the public hearing, you may submit written comments on the proposed administrative regulation by April 1, 2013. Send written notification of intent to attend the public hearing or written comments on the proposed administrative regulation to:

CONTACT PERSON: Rose Mack, Kentucky Department of Fish and Wildlife Resources, 1 Sportsman's Lane, Frankfort, Kentucky 40601, (502) phone (502) 564-7109 ext. 4507, fax (502) 564-9136, email: fwpubliccomments@ky.gov.

#### REGULATORY IMPACT ANALYSIS AND TIERING STATEMENT

Contact Person: Rose Mack

(1) Provide a brief summary of:

(a) What this administrative regulation does: This administrative regulation establishes the procedures for taking sport and rough fish by nontraditional fishing methods.

(b) The necessity of this administrative regulation: This administrative regulation is necessary to effectively manage the fish populations of Kentucky and to provide for reasonable recreational fishing opportunity.

(c) How this administrative regulation conforms to the content of the authorizing statutes: KRS 150.025(1) authorizes the department to promulgate administrative regulations to establish seasons for the taking of fish and wildlife, to regulate bag limits, creel limits, and methods of take, and to make those requirements apply to a limited area. KRS 150.440 requires the department to promulgate administrative regulations for establishing open seasons and creel limits for rough fish by giggering, grabbing, snaring, and snagging. KRS 150.470 requires the department to promulgate administrative regulations for bag or creel limits for fish. KRS 235.280 requires the department to promulgate administrative regulations to govern the fair, reasonable, equitable, and safe use of all waters of the state.

(d) How this administrative regulation currently assists or will assist in the effective administration of the statutes: This administrative regulation will assist in the administration of the statutes by authorizing the methods used to take fish, the areas open for such take, and the seasons and limits to be used when taking fish by nontraditional methods.

(2) If this is an amendment to an existing administrative regulation, provide a brief summary of:

(a) How the amendment will change this existing administrative regulation: This amendment will eliminate the seven and a half (7 1/2) foot maximum length requirement for a snagging rod. A person will now be able to use a snagging rod of any length.

(b) The necessity of the amendment to this administrative regulation: This amendment is necessary to remove the length restrictions for snagging rods. The length of a snagging rod will not impact fish populations or the ability to pursue this fishing opportunity.

(c) How the amendment conforms to the content of the authorizing statutes: See (1)(c) above.

(d) How the amendment will assist in the effective administration of the statutes: See (1)(d) above.

(3) List the type and number of individuals, businesses, organizations, or state and local governments affected by this administrative regulation: All individuals who want to snag fish will be affected.

(4) Provide an analysis of how the entities identified in question (3) will be impacted by either the implementation of this administrative regulation, if new, or by the change, if it is an amendment,

including:

(a) List the actions that each of the regulated entities identified in question (3) will have to take to comply with this administrative regulation or amendment: People wanting to snag fish will now be able to use a snagging rod that is larger than seven and a half (7 1/2) feet.

(b) In complying with this administrative regulation or amendment, how much will it cost each of the entities identified in question (3): There will be no cost to people who want to snag fish other than if they want to purchase a new larger snagging rod.

(c) As a result of compliance, what benefits will accrue to the entities identified in question (3): People who snag fish will be permitted to use a snagging rod longer than seven and a half (7 1/2) feet.

(5) Provide an estimate of how much it will cost the administrative body to implement this administrative regulation:

(a) Initially: This administrative regulation change will result in no initial change in cost.

(b) On a continuing basis: There will be no additional cost on a continuing basis.

(6) What is the source of the funding to be used for the implementation and enforcement of this administrative regulation: The source of funding is the State Game and Fish Fund.

(7) Provide an assessment of whether an increase in fees or funding will be necessary to implement this administrative regulation, if new, or by the change if it is an amendment: It will not be necessary to increase any other fees or to increase funding to implement this administrative regulation.

(8) State whether or not this administrative regulation established any fees or directly or indirectly increased any fees: No new fees will be established.

(9) TIERING: Is tiering applied? Tiering was not applied because all people will need to comply equally.

#### FISCAL NOTE ON STATE OR LOCAL GOVERNMENT

(1) What units, parts, or divisions of state or local government (including cities, counties, fire departments, or school districts) will be impacted by this administrative regulation? The Department of Fish and Wildlife Resources Divisions of Fisheries and Law Enforcement will be impacted by this administrative regulation.

(2) Identify each state or federal statute or federal regulation that requires or authorizes the action taken by the administrative regulation. KRS 150.025(1) authorizes the department to promulgate administrative regulations to establish seasons for the taking of fish and wildlife, to regulate bag limits, creel limits, and methods of take, and to make those requirements apply to a limited area. KRS 150.440 requires the department to promulgate administrative regulations for establishing open seasons and creel limits for rough fish by gigging, grabbing, snaring, and snagging. KRS 150.470 requires the department to promulgate administrative regulations for bag or creel limits for fish. KRS 235.280 requires the department to promulgate administrative regulations to govern the fair, reasonable, equitable, and safe use of all waters of the state.

(3) Estimate the effect of this administrative regulation on the expenditures and revenues of a state or local government agency (including cities, counties, fire departments, or school districts) for the first full year the administrative regulation is to be in effect.

(a) How much revenue will this administrative regulation generate for the state or local government (including cities, counties, fire departments, or school districts) for the first year? No revenue will be generated by this administrative regulation during the first year.

(b) How much revenue will this administrative regulation generate for the state or local government (including cities, counties, fire departments, or school districts) for subsequent years? No revenue will be generated by this administrative regulation in subsequent years.

(c) How much will it cost to administer this program for the first year? There will be no additional costs incurred for the first year.

(d) How much will it cost to administer this program for subsequent years? Subsequent year costs should remain the same. There will be no additional costs incurred in subsequent years.

Note: If specific dollar estimates cannot be determined, provide

a brief narrative to explain the fiscal impact of the administrative regulation.

Revenues (+/-):

Expenditures (+/-):

Other Explanation:

#### TOURISM, ARTS AND HERITAGE CABINET Kentucky Department of Fish and Wildlife Resources (Amendment)

#### 301 KAR 6:020. Boating safety equipment.

RELATES TO: KRS[235.200,] 235.205[, 235.280]

STATUTORY AUTHORITY: KRS 235.200, 235.280, 33 C.F.R. 83, 46 C.F.R. 25

NECESSITY, FUNCTION, AND CONFORMITY: KRS 235.200 prohibits the operation of vessels without required equipment and authorizes the department to promulgate administrative regulations regarding this equipment. KRS 235.280 authorizes the department to promulgate administrative regulations to govern the fair, reasonable, equitable, and safe use of all waters of the state. This administrative regulation establishes the requirements for boating safety equipment in Kentucky. 33 C.F.R. 83 establishes the federal navigation requirements as they pertain to steering and sailing, lights and shapes, and sounds and light signs. 46 C.F.R. 25 establishes the federal safety requirements as they pertain to navigation and shipping vessels. This administrative regulation establishes the requirements for legal boating safety equipment in Kentucky.[KRS 235.280 authorizes the commissioner to promulgate administrative regulations to govern the use of all waters of the state. KRS 235.200 authorizes the establishment of standards for the required equipment. This administrative regulation establishes the standards for the required boating equipment].

Section 1. Engine Safety Equipment Requirements. (1) Except as provided in subsection (2) of this section, a person shall not operate a vessel with an enclosed engine without effective U.S. Coast Guard-approved flame arresters on carburetors pursuant to 46 C.F.R. 25.

(2) A person may operate the following without flame arresters:

(a) An outboard engine; or

(b) A vessel with an engine completely open by design and not originally equipped with Underwriters Laboratory or U.S. Coast Guard-approved flame arresters pursuant to 46 C.F.R. 25.

(3) A person shall not operate a vessel without adequate ventilation of bilges, engine compartments, fuel compartments or other enclosures.

(4) A person shall not operate a vessel originally equipped with a carburetor drip pan without the drip pan in place and maintained in a functioning condition.

(5) A person shall not operate vessels whose bilges are not maintained free from oil or grease.

Section 2. Lighting Equipment. (1) Between actual sunset and sunrise:

(a) Power driven boats less than sixty-five and six-tenths (65.6) feet in length whether operating or adrift, including sailboats operating under engine power, shall have:

1. Red and green sidelights. The red and green sidelights shall:

a. Have a red light indicating the port, or left side of the boat, and a green light indicating the starboard, or right(left) side, and a green light indicating the starboard (right) side of the boat;

b. Be visible to another boat approaching from the side or head on;

c. Be visible from at least one (1) mile on a clear, dark night if the boat is less than thirty-nine and four tenths (39.4) feet in length; and

2. Either:

a. An all-around white light which shall be higher than the sidelights; or

b.(i) A white masthead light that shines forward; and

(ii) A white stern light visible from the rear of the boat.

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(b) An operator of a manually-powered vessel or sailboat less than twenty-two (22) feet, nine (9) inches in length shall:

1. Carry aboard and have immediately available for use a white light of sufficient intensity to illuminate the vessel and its occupants; and

2. Display the white light in time to prevent a collision from an approaching vessel.

(c) A person operating or responsible for a vessel anchored[or adrift] in a normal navigation channel or passageway[.] shall display a white light visible in a 360 degree arc.

(2) Combination or separate red and green lights shall:

(a) Have an arc of visibility extending from dead ahead to 112.5 degrees on either side of the vessel;

(b) Show the red light on the port side, and the green light on the starboard side, of the vessel; and

(c) Be visible at a distance of at least one (1) mile on a dark night with clear atmosphere.

(3) White lights required by this section shall be visible at a distance of at least two (2) miles on a dark night with clear atmosphere.

(4) On a vessel under way between sunset and sunrise, an operator shall not display other lights which could be mistaken for the lights specified in this section.

Section 3. Signaling Devices. (1) An operator of a Class 1 or larger vessel shall have on board a hand-, mouth-, or power-operated signaling device:

(a) Capable of producing a blast of two (2) seconds duration; and

(b) Audible for:

1. One-half (1/2) mile for Class 1 vessels.

2. One (1) mile for Class 2 vessels.

3. One and one-half (1-1/2) miles for Class 3 vessels.

(2) Nothing in this administrative regulation shall exempt a vessel from additional sound devices required by the U.S. Coast Guard pursuant to 33 C.F.R. 83[or other governmental agencies].

Section 4. Personal Flotation Devices. (1) Pursuant to 46 C.F.R. 25, an operator of a Class 1, 2, or 3 recreational vessel shall have on board a minimum of:

(a) One (1) Type I, Type II or Type III personal flotation device for each person on board the vessel; and

(b) Except for canoes or kayaks, one (1) Type IV personal flotation device per vessel.

(2) An operator of a Class A recreational vessel shall have on board for each person a minimum of one (1):

(a) Type I;

(b) Type II; or

(c) [a minimum of one (1) Type I, Type II, or] Type III personal flotation device[for each person on board the vessel].

(3) A personal flotation device[devices] shall be:

(a) Approved by the U.S. Coast Guard pursuant to 46 C.F.R. 25; and

(b) In good and serviceable condition.

(4) A Type I, II, or III personal flotation device[devices] shall be:

(a) Of appropriate size for the wearer; and

(b) Readily accessible.

(5) A Type IV personal flotation device[devices] shall be immediately available for use[to the user].

(6) The following shall be exempt from the personal flotation device requirements of this section:

(a) Manually propelled racing vessels; or

(b) Sailboards.

(7) An operator may substitute a Type V personal flotation device[devices] for another[other] required personal flotation device[devices], if the Type V device:

(a) Is approved by the U.S. Coast Guard for the type of vessel and activity in which the vessel is being used pursuant to 46 C.F.R. 25; and

(b) Is being used according to the approved conditions on the label.

Section 5. Fire Extinguishers. (1) Pursuant to 46 C.F.R. 25, an operator of a vessel which contains either butane gas, propane

gas, kerosene, gasoline, or a[other] petroleum-consuming device shall have the following on board[at a minimum]:

(a) For a Class A or Class 1 vessel[vessels], one (1) B-1 fire extinguisher[.];

(b) For a Class 2 vessel[vessels]:

1. With fixed systems, one (1) B-1 fire extinguisher[.];

2. Without fixed systems, two (2) B-1 fire extinguishers[.];

(c) For a Class 3 vessel[vessels: 4.]; with fixed systems:

1.[a.] Two (2) B-1 fire extinguishers; or

2.[b.] One (1) B-2 fire extinguisher; or

(d) For a Class 3 vessel[.2.]; without fixed systems:

1.[a.] Three (3) B-1 fire extinguishers; or

2.[b.] One (1) B-1 and one (1) B-2 fire extinguish-  
er[extinguishers].

(2) An operator[Operators] shall:

(a) Maintain fire extinguishers in workable condition; and

(b) Have fire extinguishers[them] available for immediate and effective use.

Section 6. An operator shall not display flashing, rotating, or oscillating red lights on a vessel except for a vessel operated:

(1) For the purpose of firefighting or rescue by the U.S. Coast Guard;

(2) By the Commonwealth of Kentucky;

(3) By a county government;

(4) By a city government; or

(5) By another government agency[Except for a vessel operated for the purposes of firefighting or rescue by the United States Coast Guard, the Commonwealth of Kentucky, a county, city or other governmental entity, operators shall not display flashing, rotating or oscillating red lights on a vessel].

Section 7. Vessels Without Required Safety Equipment. (1) If a department conservation officer observes a vessel operating without the safety equipment established in this administrative regulation, the operator may be directed to take whatever immediate and reasonable steps are necessary to correct the deficiency, including returning to a mooring until the situation creating the unsafe condition is corrected[If an official of the department, or any other law enforcement officer, observes a vessel operating without the safety equipment specified in this administrative regulation, he may direct the operator to take whatever immediate and reasonable steps are necessary to correct the deficiency, including directing the operator to return to a mooring and remaining there until the situation creating the unsafe condition is corrected].

(2) If a vessel is directed to return to a mooring, the officer may affix a notice to the vessel:

(a) Indicating the nature of the unsafe condition; and

(b) Requiring its correction before the vessel is further operated.

BENJY KINMAN, Deputy Commissioner,

For DR. JONATHAN GASSETT, Commissioner

MARCHETA SPARROW, Secretary

APPROVED BY AGENCY: February 8, 2013

FILED WITH LRC: February 12, 2013 at 4 p.m.

PUBLIC HEARING AND PUBLIC COMMENT PERIOD: A public hearing on this administrative regulation shall be held on March 21, 2013, at 10 a.m. at the Department of Fish and Wildlife Resources in the Commission Room of the Arnold L. Mitchell Building, #1 Sportsman's Lane, Frankfort, Kentucky. Individuals interested in attending this hearing shall notify this agency in writing by five business days prior to the hearing of their intent to attend. If no notification of intent to attend the hearing is received by that date, the hearing may be canceled. This hearing is open to the public. Any person who attends will be given an opportunity to comment on the proposed administrative regulation. A transcript of the public hearing will not be made available unless a written request for a transcript is made. If you do not wish to attend the public hearing, you may submit written comments on the proposed administrative regulation by April 1, 2013. Send written notification of intent to attend the public hearing or written comments on the proposed administrative regulation to:

CONTACT PERSON: Rose Mack, Kentucky Department of

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Fish and Wildlife Resources, 1 Sportsman's Lane, Frankfort, Kentucky 40601, phone (502) 564-7109, ext. 4507, fax (502) 564-9136, email fwpubliccomments@ky.gov.

### REGULATORY IMPACT ANALYSIS AND TIERING STATEMENT

Contact Person: Rose Mack

(1) Provide a brief summary of:

(a) What this administrative regulation does: This administrative regulation establishes the requirements for legal boating safety equipment.

(b) The necessity of this administrative regulation: This administrative regulation is necessary to allow the department to enforce minimum boating safety standards which promotes and enhances reasonable public safety on all navigable waters of the Commonwealth.

(c) How this administrative regulation conforms to the content of the authorizing statutes: KRS 235.200 prohibits the operation of vessels without required equipment and authorizes the department to promulgate administrative regulations regarding this equipment. KRS 235.280 authorizes the department to promulgate administrative regulations to govern the fair, reasonable, equitable, and safe use of all waters of the state. This administrative regulation establishes the requirements for boating safety equipment in Kentucky. 33 C.F.R. 83 establishes the federal navigation requirements as they pertain to steering and sailing, lights and shapes, and sounds and light signs. 46 C.F.R. 25 establishes the federal safety requirements as they pertain to navigation and shipping vessels.

(d) How this administrative regulation currently assists or will assist in the effective administration of the statutes: This administrative regulation will assist in the administration of the statutory boating requirements by better defining the minimum standards for proper boating in the Commonwealth.

(2) If this is an amendment to an existing administrative regulation, provide a brief summary of:

(a) How the amendment will change this existing administrative regulation: In addition to clarifying current regulations in relation to federal boating requirements, this amendment will correct a current inconsistency with a federal lighting requirement in regard to a boat adrift at night in a normal navigation channel or passageway. It now differentiates between an anchored boat in a navigation channel versus a boat adrift (or underway). An operator of a boat adrift in a navigation channel or passageway at night will now be required to have their red and green (bow) navigation lights illuminated in addition to the previously required white light.

(b) The necessity of the amendment to this administrative regulation: The necessity of this amendment is to clarify current state requirements in regard to current federal requirements and to correct a lighting inconsistency for boats adrift at night in a navigation channel in order to enhance safety and conform to federal standards.

(c) How the amendment conforms to the content of the authorizing statutes: See 1(c) above.

(d) How the amendment will assist in the effective administration of the statutes: See 1(d) above.

(3) List the type and number of individuals, businesses, organizations, or state and local governments affected by this administrative regulation: All boaters who are adrift at night in a navigation channel. It is unknown how many boaters will be affected.

(4) Provide an analysis of how the entities identified in question (3) will be impacted by either the implementation of this administrative regulation, if new, or by the change, if it is an amendment, including:

(a) List the actions that each of the regulated entities identified in question (3) will have to take to comply with this administrative regulation or amendment: All boaters who are adrift at night in a navigation channel shall be required to have their red and green running navigation lights on in addition to the white light requirement.

(b) In complying with this administrative regulation or amendment, how much will it cost each of the entities identified in question (3): There will be no cost for boaters to comply with this amendment.

(c) As a result of compliance, what benefits will accrue to the

entities identified in question (3): Boaters will benefit from increased safety standards.

(5) Provide an estimate of how much it will cost the administrative body to implement this administrative regulation:

(a) Initially: There will be no additional cost to implement this regulation initially.

(b) On a continuing basis: There will be no additional cost on a continuing basis.

(6) What is the source of the funding to be used for the implementation and enforcement of this administrative regulation: The source of funding is the State Game and Fish Fund.

(7) Provide an assessment of whether an increase in fees or funding will be necessary to implement this administrative regulation, if new, or by the change if it is an amendment: It will not be necessary to increase any fees to implement this amendment.

(8) State whether or not this administrative regulation established any fees or directly or indirectly increased any fees: No new fees will be established.

(9) TIERING: Is tiering applied? No tiering is applied since all boaters will need to comply with this administrative regulation.

### FISCAL NOTE ON STATE OR LOCAL GOVERNMENT

(1) What units, parts, or divisions of state or local government (including cities, counties, fire departments, or school districts) will be impacted by this administrative regulation? The Department's Division of Law Enforcement will be impacted by this regulation.

(2) Identify each state or federal statute or federal regulation that requires or authorizes the action taken by the administrative regulation. KRS 235.200, 235.280, 33 C.F.R. 83, and 46 C.F.R. 25.

(3) Estimate the effect of this administrative regulation on the expenditures and revenues of a state or local government agency (including cities, counties, fire departments, or school districts) for the first full year the administrative regulation is to be in effect.

(a) How much revenue will this administrative regulation generate for the state or local government (including cities, counties, fire departments, or school districts) for the first year? This administrative regulation will not generate revenue for the first year.

(b) How much revenue will this administrative regulation generate for the state or local government (including cities, counties, fire departments, or school districts) for subsequent years? This administrative regulation will not generate revenue in subsequent years.

(c) How much will it cost to administer this program for the first year? There will be no additional cost to administer this amendment for the first year.

(d) How much will it cost to administer this program for subsequent years? Subsequent year costs should remain the same.

Note: If specific dollar estimates cannot be determined, provide a brief narrative to explain the fiscal impact of the administrative regulation.

Revenues (+/-):

Expenditures (+/-):

Other Explanation:

### JUSTICE AND PUBLIC SAFETY CABINET Department of Corrections (Amendment)

#### 501 KAR 6:070. Kentucky Correctional Institution for Women.

RELATES TO: KRS Chapters 196, 197, 439

STATUTORY AUTHORITY: KRS 196.035, 197.020, 439.470, 439.590, 439.640

NECESSITY, FUNCTION, AND CONFORMITY: KRS 196.035, 197.020, 439.470, 439.590, and 439.640 authorize the Justice and Public Safety Cabinet and Department of Corrections to promulgate administrative regulations necessary and suitable for the proper administration of the department or any division therein. These policies and procedures are incorporated by reference in order to comply with the accreditation standards of the American Correctional Association. This administrative regulation establishes

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the policies and procedures for the Kentucky Correctional Institution for Women.

Section 1. Incorporation by Reference. (1) "Kentucky Correctional Institution for Women Policies and Procedures," February 14, 2013~~[April 14, 2008]~~, are incorporated by reference. Kentucky Correctional Institution for Women Policies and Procedures include:

KCIW 01-03-01 Communications Between Staff and Inmates (Amended 2/14/13~~[2/15/08]~~)  
 KCIW 01-08-01 News Media Access (Amended 2/14/13~~[4/14/08]~~)  
 KCIW 02-04-01 Accounting Procedures (Amended 2/14/13~~[2/15/08]~~)  
 KCIW 02-05-01 Inmate Canteen and Staff Canteen (Amended 2/14/13~~[2/15/08]~~)  
~~[KCIW 02-06-01 Interest Bearing Account (Amended 2/15/08)]~~  
 KCIW 05-01-01 Outside Consultation, Research and Student Interns~~[Research and Evaluation]~~ (Amended 2/14/13~~[6/10/03]~~)  
~~[KCIW 05-02-01 Management Information System (Amended 6/10/03)]~~  
~~KCIW 05-03-01 Outside Consultation, Research, and Student Interns (Amended 6/10/03)]~~  
 KCIW 06-01-01 Offender Information~~[Inmate Records]~~ (Amended 2/14/13 ~~[Totally Revised 3/13/03]~~)  
~~[KCIW 06-01-03 Storage of Expunged Records (Totally Revised 3/13/03)]~~  
 KCIW 08-02-01 Fire Safety Practices (Amended 2/14/13~~[4/14/08]~~)  
 KCIW 08-02-02 Fire Evacuation Routes (Amended 2/14/13~~[2/15/08]~~)  
 KCIW 09-01-02 Inmate Move Sheet (Amended 2/14/13~~[Added 3/13/03]~~)  
 KCIW 09-06-04 Regulation of Inmate Movement (Amended 2/14/13~~[Added 3/13/03]~~)  
 KCIW 09-10-01 Pedestrian and Vehicular Traffic (Added 2/14/13)  
 KCIW 09-10-02 Inmate Entry and Exit Procedure (Amended 2/14/13~~[Added 3/13/03]~~)  
 KCIW 09-11-01 Prohibiting Inmate Authority Over Other Inmates (Amended 2/14/13~~[Added 3/13/03]~~)  
 KCIW 09-12-01 Search Plan (Amended 2/14/13~~[Added 3/13/03]~~)  
 KCIW 09-13-01 Tobacco Free Environment (Amended 2/14/13~~[7/9/07]~~)  
 KCIW 09-13-02 Alcohol Detection (Amended 2/14/13~~[Added 3/13/03]~~)  
 KCIW 10-01-01 Special Management Unit General Operations and Regulations (Amended 2/14/13~~[6/10/03]~~)  
 KCIW 10-01-02 Special Management Unit Status~~[Programs]~~, Placement and Review (Amended 2/14/13 ~~[6/10/03]~~)  
 KCIW 10-01-04 ~~Death Row~~~~[Special Security]~~ (Amended 2/14/13~~[Totally Revised 3/13/03]~~)  
~~[KCIW 11-01-01 Food Service Operation Inspections (Totally Revised 3/13/03)]~~  
~~KCIW 11-01-02 Budgeting, Accounting, and Purchasing for Food Service (Totally Revised 3/13/03)]~~  
 KCIW 11-02-01 Menu Preparation and Special Diets (Amended 2/14/13~~[Totally Revised 3/13/03]~~)  
 KCIW 11-03-01~~[General Guidelines for]~~ Food Service Operations (Amended 2/14/13~~[6/10/03]~~)  
 KCIW 11-04-01 Health Regulations and General Guidelines for the Food Service Area (Amended 2/14/13~~[Totally Revised 3/13/03]~~)  
 KCIW 11-07-01 Special Religious Diets (Amended 2/14/13~~[Totally Revised 3/13/03]~~)  
 KCIW 12-01-01 Laundry, Clothing, and Personal Hygiene (Amended 2/14/13~~[Added 3/13/03]~~)  
 KCIW 12-02-01 Pest Control (Amended 2/14/13~~[Added 3/13/03]~~)  
~~[KCIW 12-03-01 Water Supply and Waste Disposal (Added 3/13/03)]~~  
 KCIW 12-04-04 Sanitation Plan (Amended 2/14/13~~[Added 3/13/03]~~)  
 KCIW 13-01-01 Provision of Medical and Dental Care (Amended 2/14/13~~[10/11/05]~~)  
 KCIW 13-01-02 Health Appraisal and Periodic Exams (Amended 2/14/13~~[10/11/05]~~)  
 KCIW 13-01-03 Pharmaceutical Services (Amended 2/14/13~~[10/11/05]~~)

KCIW 13-02-01 Family Notification (Amended 2/14/13~~[10/11/05]~~)  
 KCIW 13-03-01 Emergency Care (Amended 2/14/13~~[10/11/05]~~)  
 KCIW 13-03-02 Convalescent and Chronic Care (Amended 2/14/13~~[10/11/05]~~)  
 KCIW 13-04-02 Psychiatric and Psychological Services (Amended 2/14/13~~[10/11/05]~~)  
 KCIW 13-07-01 Detoxification and Alcohol or Chemical Dependency (Amended 2/14/13~~[10/11/05]~~)  
 KCIW 13-09-01 Suicide Prevention and Intervention Program (Amended 2/14/13~~[10/11/05]~~)  
 KCIW 13-09-02 Inmate Observer Program (Amended 2/14/13~~[Added 4/14/08]~~)  
 KCIW 13-13-01 Health Care~~[Healthcare]~~ Records (Amended 2/14/13~~[10/11/05]~~)  
 KCIW 13-14-01 Health Services (Amended 2/14/13~~[10/11/05]~~)  
 KCIW 13-14-02 Operational Guidelines for the Mental Health Area of the Lonnie Watson Center (Added 2/14/13)  
 KCIW 13-14-04 Injury Prevention (Added 2/14/13)  
~~[KCIW 14-01-02 Inmate Rights (Totally Revised 3/13/03)]~~  
 KCIW 14-02-01 Access to Legal Resources and Services (Amended 2/14/13~~[Totally Revised 3/13/03]~~)  
~~[KCIW 14-04-01 Inmate Grievance Procedure (Totally Revised 3/13/03)]~~  
 KCIW 15-06-01 Restriction Guidelines (Amended 2/14/13~~[2/15/08]~~)  
 KCIW 16-01-01 Inmate Correspondence (Amended 2/14/13~~[6/10/03]~~)  
 KCIW 16-02-01 ~~[Inmate]~~ Access to Telephones (Amended 2/14/13~~[Totally Revised 3/13/03]~~)  
 KCIW 16-03-01 Inmate Visiting ~~[Regulations]~~ (Amended 2/14/13~~[Totally Revised 3/13/03]~~)  
 KCIW 16-05-01 Inmate Packages (Amended 2/14/13~~[Totally Revised 3/13/03]~~)  
 KCIW 17-01-01 Assessment Center Operations and Programs ~~[and Classification Center Programs]~~ (Amended 2/14/13~~[Totally Revised 3/13/03]~~)  
 KCIW 17-02-01 Admission Procedure (Amended 2/14/13~~[6/10/03]~~)  
 KCIW 17-05-01 Inmate Personal Property (Amended 2/14/13~~[Totally Revised 3/13/03]~~)  
 KCIW 18-01-01 Inmate Classification (Amended 2/14/13~~[Added 3/13/03]~~)  
 KCIW 18-01-03 Honor Program (Amended 2/14/13~~[4/14/08]~~)  
 KCIW 18-05-01 Special Needs Inmates (Amended 2/14/13~~[Totally Revised 3/13/03]~~)  
 KCIW 19-01-01 Inmate Work and Program Assignments (Amended 2/14/13~~[6/10/03]~~)  
 KCIW 19-02-01 Governmental Services (Amended 2/14/13~~[Added 3/13/03]~~)  
 KCIW 19-03-01 Landscape and Maintenance Work Details (Amended 2/14/13~~[Totally Revised 3/13/03]~~)  
 KCIW 19-04-01 Correctional Industries (Amended 2/14/13~~[Added 3/13/03]~~)  
 KCIW 20-01-01 Education Programs (Amended 2/14/13~~[Totally Revised 3/13/03]~~)  
 KCIW 21-01-01 Library Services (Amended 2/14/13~~[Added 3/13/03]~~)  
 KCIW 22-01-01 Recreation and Inmate Activity (Amended 2/14/13~~[Added 3/13/03]~~)  
 KCIW 22-01-02 Arts and Crafts Program (Amended 2/14/13~~[Added 3/13/03]~~)  
 KCIW 22-01-04 Inmate Club Activities (Amended 2/14/13~~[Totally Revised 3/13/03]~~)  
 KCIW 23-01-01 Religious Services (Amended 2/14/13~~[Totally Revised 3/13/03]~~)  
~~[KCIW 23-01-02 Institutional Prayer (Added 3/13/03)]~~  
 KCIW 24-01-01 Social Services Program (Amended 2/14/13~~[Added 3/13/03]~~)  
 KCIW 24-02-01 Substance Abuse Program (Amended 2/14/13~~[Added 3/13/03]~~)  
 KCIW 25-02-01 Temporary Release and Community Release (Amended 2/14/13~~[6/10/03]~~)  
 KCIW 25-03-01 Funeral Home Visit or Bedside Visit (Amended 2/14/13~~[6/10/03]~~)  
 KCIW 26-01-01 Volunteer Service Program (Amended 2/14/13~~[6/10/03]~~)

## VOLUME 39, NUMBER 9 – MARCH 1, 2013

(2) This material may be inspected, copied, or obtained, subject to applicable copyright law, at the Justice and Public Safety Cabinet, Office of Legal Services, 125 Holmes Street, 2nd Floor, Frankfort, Kentucky 40601, phone (502) 564-3279, fax (502) 564-6686, Monday through Friday, 8 a.m. to 4:30 p.m.

LADONNA H. THOMPSON, Commissioner

APPROVED BY AGENCY: February 4, 2013

FILED WITH LRC: February 14, 2013 at 10 a.m.

**PUBLIC HEARING AND PUBLIC COMMENT PERIOD:** A public hearing on this administrative regulation shall be held on March 21, 2013 at 9:00 a.m. at the Justice and Public Safety Cabinet, 125 Holmes Street, Frankfort, Kentucky 40601. Individuals interested in being heard at this hearing shall notify this agency in writing five workdays prior to the hearing of their intent to attend. If no notification of intent to attend the hearing is received by that date, the hearing may be canceled. This hearing is open to the public. Any person who wishes to be heard will be given an opportunity to comment on the proposed administrative regulation. A transcript of the public hearing will not be made unless a written request for a transcript is made. If you do not wish to be heard at the public hearing, you may submit written comments on the proposed administrative regulation. Written comments shall be accepted until April 1, 2013. Send written notification of intent to be heard at the public hearing or written comments on the proposed administrative regulation to the contact person.

**CONTACT PERSON:** Amy V. Barker, Assistant General Counsel, Department of Justice & Public Safety Cabinet, 125 Holmes Street, Frankfort, Kentucky 40601, phone (502) 564-3279, fax (502) 564-6686.

### REGULATORY IMPACT ANALYSIS AND TIERING STATEMENT

Contact Person: Amy Barker

(1) Provide a brief summary of:

(a) What this administrative regulation does: This regulation incorporates by reference the policies and procedures governing the Kentucky Correctional Institution for Women including the rights and responsibilities of employees and the inmate population.

(b) The necessity of this administrative regulation: To conform to the requirements of KRS 196.035 and 197.020.

(c) How this administrative regulation conforms to the content of the authorizing statutes: The regulation governs the operations of the Kentucky Correctional Institution for Women.

(d) How this administrative regulation currently assists or will assist in the effective administration of the statutes: The regulation and material incorporated by reference provide direction and information to employees and the inmate population concerning employee duties, inmate responsibilities, and the procedures that govern operations of the institution.

(2) If this is an amendment to an existing administrative regulation, provide a brief summary of:

(a) How the amendment will change this existing administrative regulation: The amendment brings the policies and procedures of the Kentucky Correctional Institution for Women into compliance with American Correctional Association standards and updates current practices for the facility.

(b) The necessity of the amendment to this administrative regulation: To conform to the requirements of KRS 196.035 and 197.020.

(c) How the amendment conforms to the content of the authorizing statutes: It permits the Commissioner or her authorized representative to implement or amend practices or procedures to ensure the safe and efficient operation of the Kentucky Correctional Institution for Women.

(d) How the amendment will assist in the effective administration of the statutes: The amendment provides staff, inmates and visitors information concerning the effective and orderly management of the institution.

(3) List the type and number of individuals, businesses, organizations, or state and local governments affected by this administrative regulation: This affects the Kentucky Correctional Institution for Women 220 employees and 690 inmates, and all volunteers and visitors to KCIW.

(4) Provide an analysis of how the entities identified in question (3) will be impacted by either the implementation of this administrative regulation, if new, or by the change, if it is an amendment, including:

(a) List the actions that each of the regulated entities identified in question (3) will have to take to comply with this administrative regulation or amendment: Staff, inmates, volunteers, and visitors will have to follow the changes made in the policies and procedures. They will have to change their actions to comply with any operational changes made by this regulation.

(b) In complying with this administrative regulation or amendment, how much will it cost each of the entities identified in question (3): An increase in cost is not anticipated to the entities from the changes in operations made in the amendments.

(c) As a result of compliance, what benefits will accrue to the entities identified in question (3): The operational changes will assist in the effective and orderly management of the penal institution.

(5) Provide an estimate of how much it will cost to implement this administrative regulation:

(a) Initially: No additional cost is anticipated.

(b) On a continuing basis: No additional cost is anticipated.

(6) What is the source of funding to be used for the implementation and enforcement of this administrative regulation: Kentucky Correctional Institution for Women budgeted funds.

(7) Provide an assessment of whether an increase in fees or funding will be necessary to implement this administrative regulation, if new, or by the change, if it is an amendment: No increase in fees or funding is anticipated.

(8) State whether or not this administrative regulation establishes any fees or directly or indirectly increases any fees: The regulation does not establish any fee.

(9) TIERING: Is tiering applied? No. Tiering was not appropriate in this administrative regulation because the administrative regulation applies equally to all those individuals or entities regulated by it.

### FISCAL NOTE ON STATE OR LOCAL GOVERNMENT

(1) What units, parts, or divisions of state or local government (including cities, counties, fire departments, or school districts) will be impacted by this administrative regulation? The Kentucky Correctional Institution for Women

(2) Identify each state or federal statute or federal regulation that requires or authorizes the action taken by the administrative regulation. KRS 196.035, 197.020

(3) Estimate the effect of this administrative regulation on the expenditures and revenues of a state or local government agency (including cities, counties, fire departments, or school districts) for the first full year the administrative regulation is to be in effect.

(a) How much revenue will this administrative regulation generate for the state or local government (including cities, counties, fire departments, or school districts) for the first year? The amendments to this regulation do not create any revenue for the Kentucky Correctional Institution for Women.

(b) How much revenue will this administrative regulation generate for the state or local government (including cities, counties, fire departments, or school districts) for subsequent years? The amendments to this regulation do not create any revenue for the Kentucky Correctional Institution for Women.

(c) How much will it cost to administer this program for the first year? No new programs were created. The amendments to this regulation impact how the institution operates, but do not increase costs from what was previously budgeted to the Department of Corrections.

(d) How much will it cost to administer this program for subsequent years? The amendments to this regulation impact how the institution operates, but are not expected to increase costs from what will be budgeted to the Department of Corrections.

Note: If specific dollar estimates cannot be determined, provide a brief narrative to explain the fiscal impact of the administrative regulation.

Revenues (+/-):

Expenditures (+/-):

Other Explanation:

JUSTICE AND PUBLIC SAFETY CABINET  
Department of Juvenile Justice  
(Amendment)

**505 KAR 1:160. Department of Juvenile Justice Policies and Procedures: treatment program for juvenile sexual offenders.**

RELATES TO: KRS 15A.065, 15A.067, 200.080-120, Chapters 600-645

STATUTORY AUTHORITY: KRS 15A.065(1), 15A.067, 15A.160, 200.115, 605.150, 635.095, 635.095, 635.500, 635.505(1), 635.515, 635.520, 640.120, 645.250

NECESSITY, FUNCTION, AND CONFORMITY: KRS 15A.065(1), 15A.067, 15A.160, 15A.210, 15A.305(5), 605.150, 635.095, 635.520, and 640.120 authorize the Justice and Public Safety Cabinet and the Department of Juvenile Justice to promulgate administrative regulations for the proper administration of the cabinet and its programs. This administrative regulation incorporates by reference into regulatory form materials used by the Department of Juvenile Justice in the implementation of a statewide juvenile services program.

Section 1. Incorporation by Reference. (1) The following material is incorporated by reference:

(a) "Department of Juvenile Justice Policy and Procedures Manual: Juvenile Sexual Offender Treatment Program", February 15, 2013[2014], which includes the following:

800 Treatment Program for Juvenile Sexual Offenders (Amended 2/15/13[2/15/14]);

803 Polygraph Examinations (Amended 2/15/10[02/15/14]);

806 Juvenile Sexual Offender Treatment and Assessment Professional Approval Process (Amended 2/15/13[02/15/14]);

(b)[The] "Standard Operating Procedures Manual for the Treatment of Juvenile Sexual Offenders", 2/15/13[Amended 2/15/14];

(c)[The] "Estimate of Risk of Adolescent Sexual[Sex] Offense Recidivism, Version 2.0 (ERASOR)", 8/15/06[08/15/06];

(d)[The] "Juvenile Sex Offender Assessment Protocol-II Manual (J-SOAP-II)", 8/15/06[08/15/06];

(e)[The] "Juvenile Sexual Offender Tracking system Initial Reporting Form Part I", 2/15/10; and

(f)[The] "Juvenile Sexual Offender Tracking System Reporting Form Part II", 2/15/10.

(2) This material may be inspected, copied, or obtained, subject to applicable copyright law, at the Department of Juvenile Justice, Office of the Commissioner, 1025 Capital Center Drive, Third Floor, Frankfort, Kentucky 40601, or at any department field office, Monday through Friday, 8 a.m. to 4:30 p.m.

A. HASAN DAVIS, Commissioner

APPROVED BY AGENCY: February 14, 2013

FILED WITH LRC: February 14, 2013 at 3 p.m.

PUBLIC HEARING AND PUBLIC COMMENT PERIOD: A public hearing on this administrative regulation shall be held on Wednesday, March 27, 2013 at 10:00 a.m., at the Department of Juvenile Justice, 1025 Capital Center Drive, Frankfort, Kentucky 40601. Individuals interested in being heard at this hearing shall notify this agency in writing by, Wednesday, March 20, 2013, five (5) workdays prior to the hearing, of their intent to attend. If no notification of intent to attend the hearing is received by this date, the hearing may be cancelled. A transcript of this hearing will not be made unless a written request for a transcript is made. If you do not wish to be heard at the public hearing, you may submit written comments on the proposed administrative regulation. Written comments shall be accepted until Monday, April 1, 2013. Send written notification of intent to be heard at the public hearing or written comments on the proposed administrative regulation to the contact person.

CONTACT PERSON: LaDonna Koebel, Staff Attorney, Department of Juvenile Justice, 1025 Capital Center Drive, Frankfort, Kentucky 40601, phone (502) 573-2738, fax (502) 573-0836.

REGULATORY IMPACT ANALYSIS AND TIERING STATEMENT

Contact Person: LaDonna Koebel

(1) Provide a brief summary of:

(a) What this administrative regulation does: This regulation incorporates by reference the policies and procedures governing the operation of the Department of Juvenile Justice sex offender treatment program, including the rights and responsibilities of the Department of Juvenile Justice employees, treatment providers and the residential and community population.

(b) The necessity of this administrative regulation: To conform to the requirements of KRS 15A.065, 15A.067, KRS 635.500, KRS 635.505(1); KRS 635.515 and KRS 635.520 and to specifically provide a treatment protocol for juvenile sexual offenders.

(c) How this administrative regulation conforms to the content of the authorizing statutes: The regulation governs every aspect of the sexual offender treatment protocol of the Department of Juvenile Justice.

(d) How this administrative regulation currently assists or will assist in the effective administration of the statutes: By providing clear and concise sexual offender treatment protocol to the Department of Juvenile Justice employees, treatment providers and the residential and community population as to their duties, rights, privileges and responsibilities.

(2) If this is an amendment to an existing administrative regulation, provide a brief summary of:

(a) How the amendment will change this existing administrative regulation: The amendment will provide a uniform written sexual offender treatment protocol for all youth committed to the Department of Juvenile Justice and declared juvenile sexual offenders, and reflect the treatment and practice of the agency.

(b) The necessity of the amendment to this administrative regulation: To conform to the requirements of KRS 15A.065, 15A.067, 635.500, 635.505(1), KRS 635.520, and KRS 635.515.

(c) How the amendment conforms to the content of the authorizing statutes: It provides for the operation, policies and procedures governing the Department of Juvenile Justice sexual offender treatment program.

(d) How the amendment will assist in the effective administration of the statutes: The amendment will assist the Department of Juvenile Justice to treat juvenile sexual offenders more efficiently and uniformly.

(3) List type and number of individuals, businesses, organizations, or state and local governments affected by this administrative regulation: Approximately 250 youth annually, twenty (20) treatment providers, and Department personnel.

(4) Provide analysis of how the entities identified in question (3) will be impacted by the implementation of this regulation, if new, or by the change, if it is an amendment, including: By providing and implementing a clear and concise sexual offender treatment protocol for the Department of Juvenile Justice employees, treatment providers, and the residential and community population, the juvenile sexual offender treatment program will be managed more effectively and consistently. The revised treatment program will be structured to meet the individual youth's treatment needs.

(a) List the actions that each of the regulated entities identified in question (3) will have to take to comply with this administrative regulation or amendment. The youth who participate in the juvenile sexual offender treatment program will be provided with specific information regarding the required treatment protocol and the steps that shall be expected of them to complete the treatment program. Treatment providers and DJJ employees will provide assessments and treatment in accordance with the treatment protocol as outlined in the regulation and the materials incorporated by reference.

(b) In complying with this administrative regulation or amendment, how much will it cost each of the entities identified in question (3): In complying with this administrative regulation no monetary costs will be incurred by the youth, the treatment providers, or the DJJ employees. All costs of implementation of this treatment protocol will be paid out of budgeted monies by the Department of Juvenile Justice.

(c) As a result of compliance, what benefits will accrue to the entities identified in question (3): Youth who receive treatment in the juvenile sexual offender treatment program shall be more effective.

tively and consistently served. The treatment providers and the DJJ employees who administer the assessments and the treatment protocol shall provide treatment tailored to the youth's individual needs.

(5) Provide an estimate of how much it will cost the administrative body to implement this administrative regulation:

(a) Initially: \$5,000 for training staff

(b) On a continuing basis: \$5,000 for training staff

(6) What is the source of funding to be used for the implementation and enforcement of this administrative regulation: Department of Juvenile Justice General Fund.

(7) Provide an assessment of whether an increase in fees or funding will be necessary to implement this administrative regulation, if new, or by the change if it is an amendment: None

(8) State whether or not this administrative regulation establishes any fees or directly or indirectly increases any fees: None

(9) Tiering: Is tiering applied? No. Tiering was not appropriate in this administrative regulation because the administrative regulation applies equally to all those individuals or entities regulated by it. Disparate treatment of any person or entity subject to this administrative regulation could raise questions of arbitrary action on the part of the agency. The "equal protection" and "due process" clauses of the Fourteenth Amendment of the U.S. Constitution may be implicated as well as the Sections 2 and 3 of the Kentucky Constitution.

#### FISCAL NOTE ON STATE OR LOCAL GOVERNMENT

1. What units, parts or divisions of state or local government (including cities, counties, fire departments, or school districts) will be impacted by this administrative regulation? Department of Juvenile Justice

2. Identify each state or federal statute or federal regulation that requires or authorizes the action taken by the administrative regulation. KRS 15A.065(1), 15A.067, 15A.160, 15A.210, 15A.305(5), 200.115, 605.150, 635.095, 635.100(7), 635.500, 635.505(1), 635.520, 635.515, 640.120, and 645.250.

3. Estimate the effect of this administrative regulation on the expenditures and revenues of a state or local government agency (including cities, counties, fire departments, or school districts) for the first full year the administrative regulation is to be in effect.

(a) How much revenue will this administrative regulation generate for the state or local government (including cities, counties, fire departments, or school districts) for the first year? None.

(b) How much revenue will this administrative regulation generate for the state or local government (including cities, counties, fire departments, or school districts) for subsequent years? None.

(c) How much will it cost to administer this program for the first year? See narrative provided below.

(d) How much will it cost to administer this program for subsequent years? See narrative provided below.

Note: If specific dollar estimates cannot be determined, provide a brief narrative to explain the fiscal impact of the administrative regulation. This regulation will provide a uniform written sexual offender treatment protocol for all youth committed to the Department of Juvenile Justice who are declared juvenile sexual offenders, and reflect the treatment and practice of the agency. The only expense regarding this regulation is the cost of staff training, which for the first year is approximately \$5,000.00.

Revenues (+/-):

Expenditures (+/-):

Other Explanation:

#### TRANSPORTATION CABINET Department of Vehicle Regulation (Amendment)

##### 601 KAR 9:135. Apportioned registration.

RELATES TO: KRS 131.110(1), 131.340, 186.020(1), (3), 186.040, 186.050(13)(a)[(3), —(13)], 186.051(2), 186.180, 186.240(2), 49 U.S.C. 31704[49 U.S.C. 317]

STATUTORY AUTHORITY: KRS 186.050(13), 186.051(3), 49 U.S.C. 31704

NECESSITY, FUNCTION, AND CONFORMITY: 49 U.S.C. 31704 requires each state to participate in the International Registration Plan. KRS 186.051(3) requires the Transportation Cabinet to promulgate an administrative regulation establishing[~~establish~~] a system of staggered registration time periods for commercial motor vehicles. KRS 186.050(13)(a) requires the Transportation Cabinet to promulgate an administrative regulation[~~regulations~~] concerning the registration of commercial motor vehicles pursuant to[~~under~~] the Articles of the International Registration Plan. This administrative regulation establishes the procedures required to register[~~to be followed in registering~~] a commercial motor vehicle under the provisions of the International Registration Plan; [~~It further~~] clarifies if[~~when~~] a vehicle licensed pursuant to[~~under the provisions of~~] KRS 186.050(13) is required[~~shall be deemed~~] to be licensed as established in[~~under the provisions of~~] other sections of KRS 186.050; and[~~—~~]. This administrative regulation establishes the recordkeeping standards required for apportionable vehicles, auditing of the records by the Transportation Cabinet, and the appeal procedure if[~~when~~] a disagreement occurs.

##### Section 1. Definitions. (1) "Apportionable vehicle":

(a) Means a power conveyance that is used or intended for use in two (2) or more International Registration Plan Jurisdictions that is used for the transportation of persons for hire, or designed, used, or maintained primarily for the transportation of property and:

1. Has two (2) axles and gross vehicle weight or registered gross vehicle weight in excess of 26,000 pounds (11,793.401 kilograms);

2. Has three (3) or more axles, regardless of weight; or

3. Is used in combination for a vehicle with a gross weight in which the combination exceeds 26,000 pounds (11,793.401 kilograms); and

(b) Does not mean a recreational vehicle; a vehicle displaying restricted plates; a bus used for the transportation of chartered parties; a government-owned vehicle, except a truck or truck-tractor or a power conveyance in a combination of vehicles having a gross vehicle weight of 26,000 pounds (11,793.401 kilograms) or less. The vehicle types excluded by this paragraph are usually registered pursuant to a plan at the option of the registrant. ["Apportionable vehicle" means any vehicle, except a recreational vehicle, vehicle displaying a restricted plate, a city pickup and delivery vehicle, a bus used in the transportation of a chartered party, or a government-owned vehicle that:

(a) Is used or intended for use in two (2) or more jurisdictions that allocate or proportionally register vehicles;

(b) Is used for the transportation of persons for hire or designed, used or maintained primarily for the transportation of property; and

(c) 1. Is a power unit having a gross weight or registered gross weight in excess of 26,000 pounds;

2. Is a power unit having three (3) or more axles, regardless of weight; or

3. Is used in combination and the weight of the combination exceeds 26,000 pounds gross vehicle weight.]

(2) "Base jurisdiction" means the member jurisdiction selected in accordance with the International Registration Plan to which an applicant applies for apportioned registration, or the member jurisdiction that issues apportioned registration to a registrant under the plan[~~state where~~]:

(a) The registrant has an established place of business;

(b) Mileage is accrued by the registrant's fleet; and

(c) Operational records of the fleet are maintained or can be made available for audit].

(3) "Established place of business" means a physical structure located within the base jurisdiction:

- (a) Owned, leased, or rented by the fleet registrant;
- (b) Designated by a street number or road location;
- (c) Open during normal business hours;
- (d) In which is located:

- 1. [A telephone publicly listed in the name of the registrant;
- 2.] A person conducting the fleet registrant's business; and

2.[3] The operational records of the fleet necessary for audit[or where the records are made available for audit].

(4) "Fleet" means one (1) or more apportionable vehicles designated by a registrant for distance reporting as established in the International Registration Plan.

(5) "International Registration Plan" or "IRP" means a registration reciprocity agreement among the states of the United States and provinces of Canada providing for payment of license fees on the basis of total distance operated in all jurisdictions.

(6) "Jurisdiction" means a country, state, province, territory, [or] possession, or federal district of a country [of the United States, the District of Columbia, or a state, province, or territory of a country].

(7) "Operational records" means source documents that evidence distance travelled by a fleet in a member jurisdiction such as fuel reports, trip sheets, and driver logs, including those that are generated through on-board recording devices and maintained electronically as required by the IRP Audit Procedures Manual [supporting miles traveled in each jurisdiction and total miles traveled such as fuel reports, trip sheets, and logs.

Section 2. Governing Material. (1) The "International Registration Plan, With Official Commentary" issued by the International Registration Plan, Inc. shall govern Kentucky's participation in IRP.

(2) The "Uniform Operational Audit Procedure Guidelines" issued by the Audit Committee of the International Registration Plan, Inc. shall govern:

- (a) The recordkeeping requirements of registrants; and

- (b) The Kentucky Transportation Cabinet's audit responsibilities under the IRP.

(3) The "Kentucky IRP, Apportioned Registration Manual" issued by the Transportation Cabinet shall be followed by an operator or owner of an apportionable vehicle whose base jurisdiction is Kentucky.

(4) The "International Registration Plan Policies and Procedures Manual" shall be followed by the Kentucky Transportation Cabinet in administering the apportioned registration program].

Section 2[3]. Application for Apportioned Registration. (1) The operator of an apportionable vehicle operating [who operates] in more than one (1) licensing jurisdiction shall apply for apportioned registration in the jurisdictions of operation that are members of the IRP unless a trip permit has been purchased [of his fleet in those jurisdictions in which he operates and which are members of the International Registration Plan unless he purchases a trip permit from a jurisdiction] for each trip into the jurisdiction.

(2) A vehicle, or combination of power unit and trailer having a gross vehicle weight of 26,000 pounds or less and two (2) axle vehicles may be apportioned registered at the option of the registrant.

(3) If Kentucky is the base jurisdiction for an operator of an apportionable vehicle, the operator's established place of business [he] shall apply for [the] [his] apportioned registration in Kentucky.

Section 3[4]. Apportioned Mileage Reporting and Recordkeeping. (1)(a) The fleet miles required to be reported on Kentucky IRP Apportioned Registration Application Schedule B, TC 95-303B [the application for apportioned registration] shall be the fleet miles traveled from July 1 through June 30 of the year immediately preceding the registration year.

(b) If the registration year begins on a date in July, August, or September, the reporting period shall be the previous twelve (12) month period.

(c) The following table is provided for illustration purposes:

<u>First Month of Registration Year</u>	<u>Reporting Period</u>
<u>January, 1975</u>	<u>July 1, 1973 - June 30, 1974</u>
<u>February, 1975</u>	<u>July 1, 1973 - June 30, 1974</u>
<u>March, 1975</u>	<u>July 1, 1973 - June 30, 1974</u>
<u>April, 1975</u>	<u>July 1, 1973 - June 30, 1974</u>
<u>May, 1975</u>	<u>July 1, 1973 - June 30, 1974</u>
<u>June, 1975</u>	<u>July 1, 1973 - June 30, 1974</u>
<u>July, 1975</u>	<u>July 1, 1973 - June 30, 1974</u>
<u>August, 1975</u>	<u>July 1, 1973 - June 30, 1974</u>
<u>September, 1975</u>	<u>July 1, 1973 - June 30, 1974</u>
<u>October, 1975</u>	<u>July 1, 1974 - June 30, 1975</u>
<u>November, 1975</u>	<u>July 1, 1974 - June 30, 1975</u>
<u>December, 1975</u>	<u>July 1, 1974 - June 30, 1975</u>

(d)[(b)] The mileage shall be distributed by jurisdiction. Miles travelled in a jurisdiction by an apportioned power unit [For each jurisdiction], whether or not a member of the International Registration Plan, and [all miles traveled in that jurisdiction by any apportioned power unit,] whether the vehicle is empty or loaded, shall be reported.

(e)[(c)] The mileage [to be] reported for a [any] motor vehicle power unit that [which] was added to, or deleted from the apportioned fleet during the mileage reporting period shall be the [only these] miles generated while it was part of the apportioned fleet.

(f)[(d)] Mileage shall include the following:

- 1. Loaded and unloaded [unladen] trips;
- 2. Intrastate and interstate trips; and
- 3. Miles operated under trip permits.

(2)(a) An apportioned registrant shall maintain operational records for the current registration year and the three (3) registration years immediately prior to the current year.

(b) The information shall be retained in an individual vehicle mileage record.

(c) The individual vehicle mileage record shall contain the following information:

- 1. Registrant's name and fleet number;
- 2. Beginning and ending date of trip;
- 3. Trip origin and destination;
- 4. Route of travel for trip;
- 5. Beginning and ending odometer or hubometer reading of each trip;
- 6. Total trip miles and mileage;
- 7. Mileage by jurisdiction for each trip;
- 8. Vehicle unit number and vehicle identification number; and
- 9. Driver's name or signature.

Section 4[5]. Proof of Insurance and Certificate of Apportioned Registration. (1) The applicant shall apply to the appropriate county clerk for a certificate of apportioned registration for each vehicle in the fleet, and a [any other] vehicle to be apportioned registered.

(2) The county clerk's fee shall be collected as established in KRS 186.040 and 186.050 [for the issuance of the certificate shall be twenty (20) dollars for each vehicle].

(3) A vehicle owned by a non-Kentucky registrant that is properly titled in a foreign jurisdiction and [being] leased to a Kentucky based motor carrier shall [may] be registered in the name of the Kentucky based motor carrier with copies off [a copy of] the foreign title, [a copy of the] lease agreement, and [a copy of] the owner's commercial driver's license.

(4) The applicant shall submit proof of insurance to the county clerk at the time of application [he applies] for the certificate of apportioned registration.

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Section 5[6]. Registration Fees. (1)(a) The applicant shall submit an[~~the~~] application for apportioned registration to the Department of Vehicle Regulation[~~for approval. This submission may either be in person or by mail.~~].

(b) Original or renewal application shall be made by using[~~on Transportation Cabinet forms~~]:

1. Kentucky IRP Apportioned Registration Supplemental Application Schedule C, TC 95-303C[~~TC 95-1, Kentucky Trucking Application;~~];

2. TC 95-303E, Schedule C, IRP Apportioned Registration]; and

3. Kentucky IRP Apportioned Registration Application Schedule B, TC 95-303B[~~TC 95-303E, Schedule B, IRP Apportioned Registration Application.~~];

(c) Renewal application shall be made on Transportation Cabinet forms:

1. TC 95-303E, Schedule C, IRP Apportioned Registration; and

2. TC 95-303E, Schedule B, IRP Apportioned Registration Application.

3. The renewal application may be submitted via electronic format using the Kentucky IRP Internet application located at the following Web site: [http://oraweb.kytc.state.ky.us/IRP\\_Applications.htm](http://oraweb.kytc.state.ky.us/IRP_Applications.htm).

(c)[~~(d)~~] After the Department of Vehicle Regulation has approved an application, the department shall compute the apportioned registration fee due each jurisdiction under the International Registration Plan.

(d)[~~(e)~~] The applicant shall be given a bill for registration in all jurisdictions which do not bill the applicant directly.

(f) The applicant shall return to the department, either in person or by mail or electronic payment, the bill and a certified check, cashier's check, personal check, business check, or money order made payable to the Kentucky State Treasurer.

(e)[~~(g)~~] If the applicant is required to post a bond as established in[~~pursuant to~~] 601 KAR 1:200, Section 6, or has had a personal or business check returned for insufficient funds to the Transportation Cabinet by the applicant's bank, the [Transportation] cabinet shall[~~may~~] require the applicant to make payment by cash, certified check, money order, or cashier's check.

(2) The required tax and fee shall be accompanied by proof of payment of the federal heavy vehicle use tax[~~in accordance with the provisions of 601 KAR 9:145~~].

(3)(a) The Department of Vehicle Regulation shall issue an IRP apportioned license plate[~~;~~] and IRP cab card to the registrant for each IRP registered vehicle[~~registered under the provisions of the International Registration Plan~~].

(b) The originally issued IRP license plate shall have a decal, indicating the expiration month and year.

(c) After the yearly renewal[~~each year~~], the registrant shall be issued a new decal designating the year of expiration and a new IRP cab card.

(d) The IRP cab card shall list the[~~those~~] jurisdictions in[~~to~~] which the registrant has apportioned his registration fees[~~and any other information required by the International Registration Plan~~].

(e) The original IRP cab card shall be carried in the cab of the vehicle continuously[~~at all times~~].

Section 6[7]. Supplemental Applications. (1) An applicant needing to add or delete a vehicle from a fleet[~~If an applicant need to add to or delete vehicles from its fleet, the department~~] shall file Kentucky IRP Apportioned Registration Supplemental Application, Schedule C, TC 95-303C with the department[~~be notified on a supplemental application form TC 95-303E, Schedule C, "Kentucky IRP Apportioned Registration Supplemental Application" or via the Kentucky IRP Internet application located at [http://oraweb.kytc.state.ky.us/IRP\\_Applications.htm](http://oraweb.kytc.state.ky.us/IRP_Applications.htm). This form shall be used to provide notice of~~the following]:

(a) A vehicle addition;

(b) A vehicle deletion;

(c) A vehicle transfer; or

(d) A gross weight increase.

(2)(a) A vehicle deletion notice shall be accompanied by the apportioned registration plate and the IRP cab card[~~certificate of apportioned registration~~].

(b) At the end of the registration month, a registrant may[~~The~~

registrant may, at the end of the registration month,] apply for a refund of the fees that[~~taxes which~~] apply to the unexpired months of the registration year.

(3)(a) If a vehicle is[~~being~~] added by a registrant at the same time[~~he is deleting~~] another vehicle with the same weight within the fleet is deleted, the Kentucky registration tax shall[~~may~~] be transferred from the deleted to the added vehicle.

(b) The Kentucky transfer fee of three (3) dollars shall be collected as established in KRS 186.180[~~shall be two (2) dollars~~].

(c) The registrant shall be notified of the transfer fee owed to other jurisdictions.

(4) If the declared gross weight of the vehicle is[~~to be~~] increased, the increased fees[~~tax owed~~] shall be prorated from the date the increased weight is allowed.

Section 7[8]. Adding Jurisdictions to IRP Registrations. (1) If the operation of a registrant is[~~being~~] expanded to include an additional jurisdiction that[~~which~~] participates in the IRP[~~International Registration Plan~~], the registrant shall amend the[~~may amend his~~] mileage schedule by filing[~~TC 95-303E, Schedule B,~~] IRP Apportioned Registration Application, Schedule B, TC 95-303B with the department to reflect an estimate of miles to be operated in the new jurisdiction.

(2) The mileage percentages for an added jurisdiction shall be computed by adding to the actual mileages previously reported[~~as added on to the actual mileages earlier reported~~].

(3) Percentages approved on the original application shall not be changed during the registration year.

(4)(a) If an additional jurisdiction is added during the registration year, each vehicle[~~all vehicles~~] in the fleet shall be changed to reflect operation in the additional jurisdiction.

(b) If an IRP cab card is damaged, lost, or destroyed, the Department of Vehicle Regulation shall send a replacement card[~~IRP cab cards~~] to the registrant.

(c) Upon receipt of the new cab cards, the registrant shall return the outdated IRP cab cards to the department.

Section 8[9]. Conversion to Apportioned Registration. (1) If a vehicle is registered in Kentucky as a commercial or limited activity vehicle, and the registrant intends to convert to an apportioned registration, the registrant shall[~~first~~] purchase an apportioned registration from the[~~appropriate~~] county clerk of residence.

(2) The current commercial or limited activity license plate shall be submitted to the Department of Vehicle Regulation with the application for apportioned registration.

(3)(a) The applicant shall be given credit for the remainder of the value of[~~his~~] current Kentucky registration.

(b) This credit shall be applied toward[~~taxes of~~] fees due to other IRP jurisdictions and collected by Kentucky on the apportioned registration.

(4) All[~~taxes and~~] fees due to other jurisdictions and a[~~any additional taxes of~~] fee due to Kentucky shall be paid in accordance with Section 5[6] of this administrative regulation before the apportioned credentials are[~~may be~~] issued.

Section 9[10]. Replacement of Credentials. (1) [~~If~~] The owner of a vehicle registered pursuant to KRS 186.050(13)[~~loses his copy of a certificate of apportioned registration, he~~] may obtain a duplicate of a lost IRP cab card from the Department of Vehicle Regulation by:

(a) Filing[~~an affidavit upon form TC 96-167, "Affidavit for Replacement of~~County/Affidavit] Non-exchange, TC 96-167[~~County~~] furnished by the department]; and

(b) Paying [to the department] a fee of three (3) dollars as established in KRS 186.180.

(2)[~~(a)~~] A registration plate issued pursuant to KRS 186.050(13) that is lost shall be reported as lost or stolen to the[~~If the owner loses a registration plate issued him under the provisions of KRS 186.050(13), he shall report the plate as lost or stolen to his~~] area state police post or local law enforcement agency and the Department of Vehicle Regulation.

(3)(a) A new certificate of apportioned registration shall be issued by the department after review and acceptance of the completed forms. A new license plate reissued by the department[~~(b)~~

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The enforcement agency shall report the loss in the nationwide computer system for the information of all enforcement agencies.

(3) The owner of a lost registration plate shall file with the Department of Regulation the following:

(a) A form TC 96-167, Affidavit for Replacement County/Affidavit for Nonexchange County;

(b) His certificate of apportioned registration; and

(c) A three (3) dollar fee.

(4)(a) The Department of Vehicle Regulation after review and acceptance of the completed forms shall issue the owner another certificate of apportioned registration and a plate which shall bear a different number from that of the lost plate.

(b) The original copy of the surrendered certificate of apportioned registration shall be maintained by the department.

(4)(5) The department shall forthwith cancel the registration corresponding to the number of the lost plate, and the cancellation shall be reported by the department to the Commissioner of the Department of State Police.

(5)(6) A person finding a lost registration plate shall return/deliver it to the Department of Vehicle Regulation or to a county clerk for forwarding it to the department.

Section 10[14]. Apportioned Registration of Leased Vehicles. Apportioned registration of a leased vehicle shall be accomplished in one (1) of the following ways:

(1) (a) If the owner or lessor is the registrant, [The owner or lessor may be the registrant and] the vehicle shall/may be registered in the name of the owner or lessor.

(b) The allocation of registration fees shall be based on the operational records of the owner or lessor.

(c) The apportioned license plate and IRP cab card shall be the property of the lessor, or

(2) If the lessee is the registrant, [The lessee may be the registrant and] the vehicle shall/may be registered by the lessee:

(a) In the lessee's name;

(b) In the lessor's name; or

(c) In both the owner or lessor's name and that of the lessee [in both the owner's or lessor's name and that of the lessee].

(3) The allocation of registration fees shall be based on the operational records of the lessee.

(4) The apportioned license plate and IRP cab card shall be the property of the lessee.

Section 11[12]. Registration Equivalent. (1) Registration of a motor vehicle under the provisions of KRS 186.050(13) and this administrative regulation shall be equivalent to registration of the motor vehicle under the provisions of KRS 186.050(3).

(2) A privilege afforded a motor vehicle in Kentucky when operating on KRS 186.050(3) registration shall be afforded a motor vehicle in Kentucky when operating on KRS 186.050(13) registration.

Section 13]. Audit of Apportioned Registrants. (1) As required by the IRP, the cabinet's Division of Road Fund Audits shall perform an audit of fifteen (15) percent of the apportioned registrants based in Kentucky every five (5) years [In accordance with the provisions of the International Registration Plan, the Transportation Cabinet, Division of Audit Review shall every five (5) years audit fifteen (15) percent of the apportioned registrants based in Kentucky].

(2) An audit shall be performed in accordance with the IRP Audit Procedures Manual [Uniform Operational Audit Procedure Guidelines].

(3) The Division of Road Fund Audits shall [Audit Review shall in writing] notify the apportioned registrant in writing of the date, time, and location of the audit. [At least] Thirty (30) days [advance notice shall be given to the registrant].

(4) Failure of the registrant to make the records required by Section 3 of this administrative regulation available upon request shall [available records required to be kept by the registrant pursuant to Section 4 of this administrative regulation and requested for the audit may]

(a) Result in a penalty assessment as established in the IRP Audit Procedures Manual [of up to 100 percent of Kentucky's registration fees set forth in KRS 186.050 in addition to fees for all other apportioned jurisdictions included in the original application] or

(b) Cancellation of apportioned registration as established in the IRP.

(5)(a) An [If it is determined that the registrant's operational records are not located in Kentucky, and it is necessary for the Transportation Cabinet's auditors to travel to where the records are maintained, the registrant shall pay the Transportation Cabinet for the travel expenses incurred by its auditors in accordance with the per diem and travel rates established in 200 KAR 2:006.

(6)(a) If the audit is being conducted on site, the auditor shall conduct and document a pre-audit conference with the registrant outlining [the following]:

1. Operation;

2. Audit procedures;

3. Records to be examined;

4. Sample period; and

5. Sampling procedures.

(b) The motor carrier and auditor shall determine at the pre-audit conference who has responsibility for final acceptance of the findings and the persons to:

1. Has the responsibility for the final acceptance of audit findings; and

2. Should be involved in the close-out conference.

(6) An [(7) If the audit is being conducted on site, the] auditor shall conduct and document a close-out conference with the registrant outlining preliminary findings that shall include/to include the following:

(a) Applicable penalty and interest;

(b) Recommendations;

(c) Rights of appeal; and

(d) To whom the audit report should be addressed.

(7)(a)(8)(a) The Transportation Cabinet shall furnish the registrant a letter of audit findings and recap schedules.

(b) If requested, the cabinet shall supply [any] other work papers to the registrant.

(8)(9) If an audit indicates that additional tax is owed, the Transportation Cabinet shall issue a tax due [an audit supplemental tax] statement.

(9)(10) Within forty-five (45) days of the date of the tax due [audit supplemental tax] statement, the registrant shall:

(a) Pay the supplemental tax; or

(b) Protest in writing to the Transportation Cabinet, Division of Road Fund Audits [Audit Review].

Section 12[14]. Protest or Appeal of Audit Results. (1)(a) A written protest may be filed by a taxpayer, or a person representing a taxpayer, and shall include a supporting statement, and documents that identify the specific adjustments requested, or the portion of the audit protested, and shall establish the reason for the protest as required by KRS 131.110(1).

(b) A protest shall be filed with the Transportation Cabinet, Division of Road Fund Audits within forty-five (45) days from the date of the tax due statement.

(2) If the supporting statements and documentation are not sufficient to change the assessment results, the taxpayer may request an information gathering, or protest conference with the Division of Road Fund Audits in writing by using regular mail, facsimile, or electronic mail.

(3) Within sixty (60) days from the date the taxpayer submits additional information, or within sixty (60) days of a protest conference, the Division of Road Fund Audits shall issue a final ruling to the taxpayer [(1) The registrant may within forty-five (45) days of the date of the audit findings, protest in writing to the Transportation Cabinet, Division of Audit Review any portion of the audit.

(2) If the registrant does not protest, the audit or the audit supplemental tax statement shall be final on the beginning of the 46th day.

(3)(a) If a registrant protests pursuant to this section, the protest shall include a supporting statement and documents which:

1. Identify the:

a. Specific adjustment requested; or

b. Portion of the audit being protested; and

2. Set forth the reason for making the protest.

(b) If the supporting statement and documents are sufficient to cause the Transportation Cabinet to change the audit or audit sup-

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plemental tax statement, the registrant shall be notified of the adjustments to the audit or tax statement.

(c)1. If the supporting statement and documents are not sufficient to cause the Transportation Cabinet to change the audit or audit supplemental tax statement exactly as requested by the registrant in its protest, the registrant shall be notified to attend an information-gathering and protest conference with the Division of Audit Review.

2. The information-gathering and protest conference shall be scheduled to be held within thirty (30) days of the issuance of the written protest.

3. It may be rescheduled twice by either party.

(d) Within twenty (20) days of the information-gathering and protest conference the Transportation Cabinet shall issue the final ruling.

(4) If the registrant desires, he may, within thirty (30) days of the date of the final audit or final audit supplemental tax statement or the Transportation Cabinet's final ruling, appeal to the Kentucky Board of Tax Appeals pursuant to KRS 131.340.

**Section 15. Protest or Appeal of Nonaudit IRP Issue.** (1) Except for the audit provisions established in Sections 13 and 14 of this administrative regulation, a person aggrieved by an action or decision of the Transportation Cabinet, made pursuant to the provisions of this administrative regulation, shall protest to the Division of Motor Carriers within ten (10) days of the decision.

(2)(a) If a protest is made pursuant to this section, the protest shall include a supporting statement and documents which:

1. Identify the:

- a. Specific adjustments requested; or
- b. The action of the Transportation Cabinet being protested; and
- 2. Set forth the reasons the protest is being made.

(b) If the supporting statement and documents are sufficient to cause the Transportation Cabinet to change its action or decision, the protestant shall be notified of the change.

(c) If the supporting statement and documents are not sufficient to cause the Transportation Cabinet to change its action or decision as requested by the protestant, the protestant shall be notified to attend an information-gathering and protest conference with the Division of Motor Carriers. The information-gathering and protest conference shall be scheduled to be held within thirty (30) days of the issuance of the written protest. It may be rescheduled one (1) time by either party.

(d) Within twenty (20) days of the information-gathering and protest conference, the Transportation Cabinet shall issue a final decision.

(3)(a) An appeal of any nontax action of the Transportation Cabinet resulting from its actions relating to this administrative regulation shall be in writing and directed to the Transportation Cabinet, Office of General Counsel, 10th Floor, State Office Building, 501 High Street, Frankfort, Kentucky 40622.

(b) An administrative hearing shall be conducted in accordance with the provisions of KRS Chapter 13B.

(4) If a protestant desires, he may, within thirty (30) days of the date of the final decision of the Transportation Cabinet, appeal a tax issue to the Kentucky Board of Tax Appeals pursuant to KRS 131.340].

**Section 13[16]. Incorporation by Reference.** (1) The following material is incorporated by reference:

(a) "Kentucky IRP Apportioned Registration Application, Schedule B", TC Form 95-303B, November 2006;

(b) "Kentucky IRP Apportioned Registration Supplemental Application, Schedule C", TC Form 95-303C, June, 2008;

(c) "Affidavit for Replacement or Non-Exchange", TC Form 96-167, April, 1992;

(d) "International Registration Plan with Official Commentary", January 1, 2013; and

(e) "Kentucky IRP Apportioned Registration Policies and Procedures Manual", May, 2012[Transportation Cabinet form TC 95-1, Kentucky Trucking Application, effective September 1998;

(b) Transportation Cabinet form TC 95-303E, Schedule C, "IRP Apportioned Registration", effective March 2001;

(c) Transportation Cabinet form TC 96-167, "Affidavit for Re-

placement County/Affidavit for Nonexchange County" effective April 1992;

(d) "Kentucky IRP, Apportioned Registration Manual" effective January 1, 1999 and issued by the Kentucky Transportation Cabinet;

(e) "Uniform Operational Audit Procedure Guidelines" effective March 1, 1993 and issued by the Audit Committee of the International Registration Plan, Inc.;

(f) "International Registration Plan, With Official Commentary" effective January 15, 1998 and issued by the International Registration Plan, Inc.;

(g) "International Registration Plan Policies and Procedures Manual" effective April 1994; and

(h) Transportation Cabinet form TC 95-303E, Schedule B, IRP Apportioned Registration Application, effective March 2001].

(2) This material may be inspected, copied, or obtained, subject to applicable copyright law, as follows:

(a) For the items incorporated by reference in paragraphs (a), (b), (c), (e), and (f)[(d), (g), and (h)] of this subsection, at the Department of Vehicle Regulation, Division of Motor Carriers, 200 Mero Street, Third Floor, Frankfort, Kentucky 40622, Monday through Friday, 8 a.m. to 4:30 p.m.; or

(b) For the item[items] incorporated by reference in paragraph (d)[paragraphs (e) and (f)] of this subsection, at the Office of Audits[Department of Fiscal Management], Division of Road Fund Audits, 200 Mero Street, Fourth Floor, Frankfort, Kentucky 40622, Monday through Friday, 8 a.m. to 4:30 p.m.

THOMAS O. ZAWACKI, Commissioner

MICHAEL W. HANCOCK, Secretary

D. ANN DANVELO, Office of Legal Services

APPROVED BY AGENCY: February 10, 2013

FILED WITH LRC: February 12, 2013 at 11 a.m.

**PUBLIC HEARING AND PUBLIC COMMENT PERIOD:** A public hearing on this administrative regulation shall be held on March 21, 2013 at 11:00 a.m. local time at the Transportation Cabinet, Transportation Cabinet Building, Hearing Room C121, 200 Mero Street, Frankfort, Kentucky 40622. Individuals interested in being heard at this hearing shall notify this agency in writing five (5) working days prior to the hearing, of their intent to attend. If you have a disability for which the Transportation Cabinet needs to provide accommodations, please notify us of your requirement five working days prior to the hearing. This request does not have to be in writing. If no notification of intent to attend the hearing is received by that date, the hearing may be cancelled. This hearing is open to the public. Any person who wishes to be heard will be given an opportunity to comment on the proposed administrative regulation. A transcript of the public hearing will not be made unless a written request for a transcript is made. If you do wish to be heard at the public hearing, you may submit written comments on the proposed administrative regulation. Written comments shall be accepted until the close of business April 1, 2013. Send written notification of intent to be heard at the public hearing or written comments on the proposed administrative regulation to the contact person.

**CONTACT PERSON:** D. Ann DAngelo, Asst. General Counsel, Transportation Cabinet, Office of Legal Services, 200 Mero Street, Frankfort, Kentucky 40622, phone (502) 564-7650, fax (502) 564-5238.

### REGULATORY IMPACT ANALYSIS AND TIERING STATEMENT

Contact Person: Ann DAngelo

(1) Provide a brief summary of:

(a) What this administrative regulation does: This administrative regulation supports the administration of the federal International Registration Plan or "IRP".

(b) The necessity of this administrative regulation: Amendments to this administrative regulation are required due to an IRP compliance review in 2012.

(c) How this administrative regulation conforms to the content of the authorizing statutes: KRS 186.050 requires the cabinet to promulgate an administrative regulation concerning the registration of motor vehicles pursuant to the IRP. KRS 186.051 requires the

cabinet to develop a system of staggered registration time periods.

(d) How this administrative regulation currently assists or will assist in the effective administration of the statutes: This administrative regulation will clarify and update the definitions and processes used in registering vehicles pursuant to the IRP.

(2) If this is an amendment to an existing administrative regulation, provide a brief summary of:

(a) How the amendment will change this existing administrative regulation: These amendments update the definitions section in compliance with IRP requirements; updates division name to Division of Road Fund Audits; updates forms and language to conform with current processes.

(b) The necessity of the amendment to this administrative regulation: These amendments are required by the IRP compliance review in 2012.

(c) How the amendment conforms to the content of the authorizing statutes: The amendments update the processes required by KRS 186.013.

(d) How the amendment will assist in the effective administration of the statutes:

(3) List the type and number of individuals, businesses, organizations, or state and local governments affected by this administrative regulation: This administrative regulation affects approximately 4,500 IRP applicants. Within the cabinet, it affects the IRP Section of the Division of Motor Carriers.

(4) Provide an analysis of how the entities identified in question (3) will be impacted by either the implementation of this administrative regulation, if new, or by the change, if it is an amendment, including:

(a) List the actions that each of the regulated entities identified in question (3) will have to take to comply with this administrative regulation or amendment: There will be no changes in how the entities comply with the administrative regulation.

(b) In complying with this administrative regulation or amendment, how much will it cost each of the entities identified in question (3): There amendments do not establish any new costs or fees. IRP membership dues are \$19,000.

(c) As a result of compliance, what benefits will accrue to the entities identified in question (3): Entities will know the latest forms and processes. They will now be able to pay interstate registration fees to the base jurisdiction.

(5) Provide an estimate of how much it will cost the administrative body to implement the administrative regulation: There are no known costs associated with implementing this new administrative regulation.

(a) Initially:

(b) On a continuing basis:

(6) What is the source of the funding to be used for the implementation and enforcement of this administrative regulation: Road funds.

(7) Provide an assessment of whether an increase in fees or funding will be necessary to implement this administrative regulation, if new, or by the change if it is an amendment: There is no need for increased fees or funding.

(8) State whether or not this administrative regulation established any fees or directly or indirectly increased any fees: No fees are established by this regulation either directly or indirectly.

(9) TIERING: Is tiering applied? No. No distinction is made between the entities that apply to the cabinet.

#### FISCAL NOTE ON STATE OR LOCAL GOVERNMENT

(1) What units, parts, or divisions of state or local government (including cities, counties, fire departments, or school districts) will be impacted by this administrative regulation? The Division of Motor Carriers, IRP Section; and the Department of Vehicle Regulation, Division of Road Fund Audits.

(2) Identify each state or federal statute or federal regulation that requires or authorizes the action taken by the administrative regulation. KRS 186.050; 186.051; 49 U.S.C. 31704

(3) Estimate the effect of this administrative regulation on the expenditures and revenues of a state or local government agency (including cities, counties, fire departments, or school districts) for the first full year the administrative regulation is to be in effect.

There will not be a change in expenditures and revenue.

(a) How much revenue will this administrative regulation generate for the state or local government (including cities, counties, fire departments, or school districts) for the first year? The procedures in this administrative regulation generate approximately \$60 million annually.

(b) How much revenue will this administrative regulation generate for the state or local government (including cities, counties, fire departments, or school districts) for subsequent years? Revenue will remain constant in subsequent years.

(c) How much will it cost to administer this program for the first year? No additional costs are required.

(d) How much will it cost to administer this program for subsequent years? No additional costs are expected.

Note: If specific dollar estimates cannot be determined, provide a brief narrative to explain the fiscal impact of the administrative regulation.

Revenues (+/-):

Expenditures (+/-):

Other Explanation:

#### PUBLIC PROTECTION CABINET Department of Alcoholic Beverage Control (Amendment)

#### 804 KAR 9:040. Retail liquor package[liquor] license quota.

RELATES TO: KRS 241.060[(2)], 241.065, 241.075, 241.125, 243.030[(7)]

STATUTORY AUTHORITY: KRS 241.060[(2), EO 2008-507]  
NECESSITY, FUNCTION, AND CONFORMITY: KRS 241.060(2) authorizes the board to limit in its sound discretion the number of licenses of each kind or class to be issued[issue] in this state or any political subdivision, and restrict the locations of licensed premises.[EO 2008-507, effective June 16, 2008, ~~abolished the Environmental and Public Protection Cabinet and established the new Public Protection Cabinet, and reorganized the Office of Alcohol Beverage Control as the Department of Alcohol Beverage Control.~~] This administrative regulation establishes retail liquor package license quotas in cities which have become wet pursuant to KRS 242.125 separately from their respective counties which remain dry.

Section 1. Pikeville, which repealed prohibition on April 12, 1983, shall have a quota of thirteen (13) retail liquor package licenses.

Section 2. Madisonville, which repealed prohibition on March 10, 1992, shall have a quota of seven (7) retail liquor package licenses.

Section 3. Central City, which repealed prohibition on July 10, 2002, shall have a quota of four (4) retail liquor package licenses.

Section 4. Dawson Springs, which repealed prohibition on February 5, 2008, shall have a quota of two (2) retail liquor package licenses.

Section 5. Lancaster, which repealed prohibition on August 19, 2008, shall have a quota of three (3) retail liquor package licenses.

Section 6. Paintsville, which repealed prohibition on June 9, 2009, shall have a quota of three (3) retail liquor package licenses.

Section 7. Danville, which repealed prohibition on March 2, 2010, shall have a quota of six (6) retail liquor package licenses.

Section 8. Earlington, which repealed prohibition on March 29, 2011, shall have a quota of two (2) retail liquor package licenses.

Section 9. Manchester, which repealed prohibition on June 21, 2011, shall have a quota of two (2) retail liquor package licenses.

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Section 10. Elizabethtown, which repealed prohibition on October 4, 2011, shall have a quota of twelve (12) retail liquor package licenses.

Section 11. Radcliff, which repealed prohibition on October 4, 2011, shall have a quota of nine (9) retail liquor package licenses.

Section 12. Vine Grove, which repealed prohibition on October 4, 2011, shall have a quota of two (2) retail liquor package licenses.

Section 13. Guthrie, which repealed prohibition on October 4, 2011, shall have a quota of two (2) retail liquor package licenses.

Section 14. Junction City, which repealed prohibition on October 4, 2011, shall have a quota of two (2) retail liquor package licenses.

Section 15. Corbin, which repealed prohibition on February 14, 2012, shall have a quota of three (3) retail liquor package licenses.

Section 16. Somerset, which repealed prohibition on June 26, 2012, shall have a quota of five (5) retail liquor package licenses.

Section 17. Whitesburg, which repealed prohibition on June 26, 2012, shall have a quota of two (2) retail liquor package licenses.

Section 18. Murray, which repealed prohibition on July 17, 2012, shall have a quota of seven (7) retail liquor package licenses.

Section 19. Franklin, which repealed prohibition on July 17, 2012, shall have a quota of three (3) retail liquor package licenses.

Section 20. LaGrange, which repealed prohibition on July 24, 2012, shall have a quota of three (3) retail liquor package licenses.

Section 21. Georgetown, which repealed prohibition on July 31, 2012, shall have a quota of twelve (12) retail liquor package licenses.

Section 22. Princeton, which repealed prohibition on August 7, 2012, shall have a quota of two (2) retail liquor package licenses. [individual quotas for smaller political subdivisions within a county if the general retail package liquor license quota established in 804 KAR 9:010, if applied, would result in the issuance of more licenses than the population of the political subdivision could reasonably support.

~~Section 1. For Pikeville, following its repeal of prohibition on April 12, 1983, the retail package liquor license quota shall be thirteen (13).~~

~~Section 2. For Madisonville, following its repeal of prohibition on March 10, 1992, the retail package liquor license quota shall be seven (7).~~

~~Section 3. For Central City, following its repeal of prohibition on July 10, 2002, the retail package liquor license quota shall be four (4).~~

~~Section 4. For Dawson Springs, following its repeal of prohibition on February 5, 2008, the retail package liquor license quota shall be one (1).~~

~~Section 5. For Lancaster, following its repeal of prohibition on August 19, 2008, the retail package liquor license quota shall be three (3).~~

TONY DEHNER, Acting Commissioner

ROBERT D. VANCE, Secretary

APPROVED BY AGENCY: February 12, 2013

FILED WITH LRC: February 12, 2013 at 3 p.m.

PUBLIC HEARING AND PUBLIC COMMENT PERIOD: A public hearing on this administrative regulation shall be held on Friday, March 22, 2013, at 9:00 a.m., EST, at the Kentucky Department of Alcoholic Beverage Control, 1003 Twilight Trail, Frankfort, Kentucky 40601. Individuals interested in being heard at this

hearing shall notify this Department in writing by Friday, March 15, 2013, five working days prior to the hearing, of their intent to attend. If no notification of intent to attend the hearing is received by this date, the hearing may be cancelled. This hearing is open to the public. Any person who wishes to be heard will be given an opportunity to comment on the proposed administrative regulation. A transcript of the public hearing will not be made unless a written request for a transcript is made. If you do not wish to be heard at the public hearing, you may submit comments on the proposed administrative regulation. Written comments shall be accepted until April 1, 2013. Send written notification of intent to be heard at the public hearing or written comments on the proposed administrative regulation to the contact person.

CONTACT PERSONS: Stephen B. Humphress, General Counsel, Sam Crain, Paralegal Consultant, Department of Alcoholic Beverage Control, 1003 Twilight Trail, Frankfort, Kentucky 40601, phone (502) 564-4850, fax (502) 564-7479.

### REGULATORY IMPACT ANALYSIS AND TIERING STATEMENT

Contact Persons: Stephen B. Humphress, Sam Crain

(1) Provide a brief summary of:

(a) What this administrative regulation does: The amendment to this administrative regulation establishes the retail liquor package license quota for each of the following cities: Paintsville, Danville, Earlington, Manchester, Elizabethtown, Radcliff, Vine Grove, Guthrie, Junction City, Corbin, Somerset, Whitesburg, Murray, Franklin, LaGrange, Georgetown, and Princeton. The amendment also increases the liquor package license quota to two (2) in Dawson Springs, so as to avoid a monopoly.

(b) The necessity of this administrative regulation: The existing administrative regulation establishes the number of quota licenses for cities based on population and monopoly avoidance while a different regulation, 804 KAR 9:010, establishes county quotas. The amendment to this administrative regulation provides the necessary retail liquor package license quotas for the following cities which have recently voted wet: Paintsville, Danville, Earlington, Manchester, Elizabethtown, Radcliff, Vine Grove, Guthrie, Junction City, Corbin, Somerset, Whitesburg, Murray, Franklin, LaGrange, Georgetown, and Princeton. It also increases the quota for Dawson Springs so as to avoid a monopoly.

(c) How this administrative regulation conforms to the content of the authorizing statutes: KRS 241.060(1) authorizes the board to promulgate administrative regulations. KRS 241.060(2) requires the board to limit in its sound discretion the number of licenses of each kind or class to be licensed in this state or any political subdivision, and restrict the locations of licensed premises. To this end, the Board may make reasonable division and subdivision of the state or any political subdivision into districts. Administrative regulations relating to the granting, refusal, and revocation of licenses may be different within the several divisions or subdivisions.

(d) How this administrative regulation currently assists or will assist in the effective administration of the statute. The amendment to this administrative regulation enables the board to execute its KRS 241.060(2) duty by setting quotas for newly wet cities situated in dry counties.

(2) If this is an amendment to an existing administrative regulation, provide a brief summary of:

(a) How the amendment will change this existing administrative regulation: The proposed amendment will establish the quota for retail liquor package licenses in the following cities which recently voted wet: Paintsville, Danville, Earlington, Manchester, Elizabethtown, Radcliff, Vine Grove, Guthrie, Junction City, Corbin, Somerset, Whitesburg, Murray, Franklin, LaGrange, Georgetown, and Princeton. It also increases the quota for Dawson Springs so as to avoid a monopoly.

(b) The necessity of the amendment to this administrative regulation: This administrative regulation is needed to establish the quota for retail liquor package licenses in cities which have recently voted wet although the county remained dry. A different regulation, 804 KAR 9:010, sets the liquor package license quota for a county that votes wet based on the county's population and a ratio of one license per 2300 residents. That regulation does not address, or set, a license quota for city local option elections when the county

remains dry. When a city votes wet but county remains dry, the Board amends the current regulation, 804 KAR 9:040, to set specific quotas for each wet city. The existing regulation satisfies Due Process by codifying the retail liquor package license quotas for wet cities situated in dry counties. The proposed amendment will update the regulation by setting quotas for newly wet cities situated in dry counties. The quotas for wet counties are set by a different regulation, 804 KAR 9:010, which uses a population ration of one license per 2300 residents.

(c) How the amendment conforms to the content of the authorizing statutes: KRS 241.060(2) allows the Board to limit the number of licenses of each kind or class to be issued in any political subdivision. The amendment will establish a quota for retail liquor package licenses in the cities of Paintsville, Danville, Earlington, Manchester, Elizabethtown, Radcliff, Vine Grove, Guthrie, Junction City, Corbin, Somerset, Whitesburg, Murray, Franklin, LaGrange, Georgetown, and Princeton, based primarily on each city's population and a 1/2300 ratio.

(d) How the amendment will assist in the effective administration of the statutes: The amendment will establish the number of retail liquor package licenses that may be issued in the cities of Paintsville, Danville, Earlington, Manchester, Elizabethtown, Radcliff, Vine Grove, Guthrie, Junction City, Corbin, Somerset, Whitesburg, Murray, Franklin, LaGrange, Georgetown, and Princeton, proportionate to territory population.

(3) List the type and number of individuals, businesses, organizations, or state and local governments affected by this administrative regulation: This amendment to the administrative regulation will affect the Kentucky Department of Alcoholic Beverage Control ("Department") by providing a limited number of retail liquor package licenses that may be issued to newly wet cities. It will affect the cities of Paintsville, Danville, Earlington, Manchester, Elizabethtown, Radcliff, Vine Grove, Guthrie, Junction City, Corbin, Somerset, Whitesburg, Murray, Franklin, LaGrange, Georgetown, and Princeton. A retail liquor package license permits a business to operate a liquor package store. No liquor package stores exist until a city votes to become to become wet. As this amendment to the regulation sets quotas for cities that are newly wet, no existing businesses will be affected.

(4) Provide an assessment of how the above group or groups will be impacted by either the implementation of this administrative regulation, if new, or by the change, if it is an amendment: The impact of this amendment to the regulation will be minimal because the Department already issues state licenses and enforces alcohol laws and cities already issue city licenses.

(5) Provide an estimate of how much it will cost to implement this administrative regulation:

(a) Initially: No extra costs are anticipated to implement this administrative regulation amendment.

(b) On a continuing basis: None.

(6) What is the source of the funding to be used for the implementation and enforcement of this administrative regulation: Agency funding is used for the implementation and enforcement of the administrative regulation.

(7) Provide an assessment of whether an increase in fees or funding will be necessary to implement this administrative regulation, if new, or by the change, if it is an amendment: There is no anticipated increase in fees or funding necessary to implement this administrative regulation amendment.

(8) State whether or not this administrative regulation establishes any fees or directly or indirectly increases any fees: This administrative regulation amendment does not directly or indirectly increase any fees.

(9) TIERING: Is tiering applied? No tiering is applied. There are no costs associated with administering this administrative regulation.

#### FISCAL NOTE ON STATE OR LOCAL GOVERNMENT

1. State what unit, part, or division of local government this administrative regulation will affect. The Commonwealth of Kentucky, Department of Alcoholic Beverage Control's licensing division will be required to process all applications and licenses issued by this administrative regulation. The cities of Paintsville, Danville,

Earlington, Manchester, Elizabethtown, Radcliff, Vine Grove, Guthrie, Junction City, Corbin, Somerset, Whitesburg, Murray, Franklin, LaGrange, Georgetown, and Princeton, are already required to process all applications and issue alcoholic beverage licenses in their respective cities.

2. State, in detail, the aspect or service of local government to which this administrative regulation relates, including identification of the applicable state or federal statute or regulation that mandates the aspect or service or authorizes the action taken by the administrative regulation. There should be no effects of this administrative regulation amendment on the service of local government. This amendment to the administrative regulation should not affect any aspect or service of local government.

3. Estimate the effect of this administrative regulation on the expenditures and revenues of a local government for the first full year the administrative regulation is to be in effect. If specific dollar estimates cannot be determined, provide a brief narrative to explain the fiscal impact of the administrative regulation. Under KRS 243.070(1)(e)(4), the city of Paintsville could receive up to \$1,500.00 annually (\$500 per license) if three retail liquor package licenses were issued. Under KRS 243.030(7)(d), the state would receive \$1,500 annually (\$500 per license) if three liquor package licenses were issued in the city of Paintsville. Under KRS 243.070(1)(e)(4), the city of Danville could receive up to \$3,600 annually (\$600 per license) if six retail liquor package licenses were issued. Under KRS 243.030(7)(c), the state would receive \$3,600 annually (\$600 per license) if six liquor package licenses were issued in the city of Danville. Under KRS 243.070(1)(e)(4), the city of Earlington could receive up to \$1,000 annually (\$500 per license) if two retail liquor package licenses were issued. Under KRS 243.030(7)(d), the state would receive \$1,000 annually (\$500 per license) if two liquor package licenses were issued in the city of Earlington. Under KRS 243.070(1)(e)(4), the city of Manchester could receive up to 1,000.00 annually (\$500 per license) if two retail liquor package licenses were issued. Under KRS 243.030(7)(d), the state would receive \$1,000 annually (\$500 per license) if two retail liquor package licenses were issued in the city of Manchester. Under KRS 243.070(1)(e)(4), the city of Elizabethtown could receive up to \$8,400 annually (\$700 per license) if twelve retail liquor package licenses were issued. Under KRS 243.030(7)(b), the state would receive \$8,400.00 annually (\$700 per license) if twelve retail liquor package licenses were issued in Elizabethtown. Under KRS 243.070(1)(e)(4), the city of Radcliff could receive up to \$6,300 annually (\$700 per license) if nine retail liquor package licenses were issued. Under KRS 243.030(7)(b), the state would receive \$6,300.00 annually (\$700.00 per license) if nine retail liquor package licenses were issued in Radcliff. Under KRS 243.070(1)(e)(4), the city of Vine Grove could receive up to \$1,400 annually (\$700 per license) if two retail liquor package licenses were issued. Under KRS 243.030(7)(b), the state would receive \$1,400 annually (\$700 per license) if two retail liquor package licenses were issued in Vine Grove. Under KRS 243.070(1)(e)(4), the city of Guthrie could receive up to \$1,000 annually (\$500 per license) if two retail liquor package licenses were issued. Under KRS 243.030(7)(d), the state would receive \$1,000 annually (\$500 per license) if two retail liquor package licenses were issued in Guthrie. Under KRS 243.070(1)(e)(4), the city of Junction City could receive up to \$1,200 annually (\$600 per license) if two retail liquor package licenses were issued. Under KRS 243.030(7)(c), the state would receive \$1,200 annually (\$600 per license) if two retail liquor package licenses were issued in the city of Junction City. Under KRS 243.070(1)(e)(4), the city of Corbin could receive up to \$1,500 annually (\$500 per license) if three retail liquor package licenses were issued. Under KRS 243.030(7)(d), the state would receive \$1,500 annually (\$500 per license) if three retail liquor package licenses were issued to the city of Corbin. Under KRS 243.070(1)(e)(4), the city of Somerset could receive up to \$3,000 annually (\$600 per license) if five retail liquor package licenses were issued. Under KRS 243.030(7)(c), the state would receive \$3,000 annually (\$600 per license) if five retail liquor package licenses were issued in the city of Somerset. Under KRS 243.070(1)(e)(4), the city of Whitesburg could receive up to \$1,000 annually (\$500 per license) if two retail liquor package licenses were issued. Under KRS 243.030(7)(d), the state would

receive \$1,000 annually (\$500.00 per license) if two retail liquor package licenses were issued to the city of Whitesburg. Under KRS 243.070(1)(e)(4), the city of Murray could receive up to \$4,200 annually (\$600 per license) if seven retail liquor package licenses were issued. Under KRS 243.030(7)(c), the state would receive \$4,200.00 annually (\$600.00 per license) if seven retail liquor package licenses were issued in the city of Murray. Under KRS 243.070(1)(e)(4), the city of Franklin could receive up to \$1,500 annually (\$500 per license) if three retail liquor package licenses were issued. Under KRS 243.030(7)(d), the state would receive \$1,500 annually (\$500 per license) if three retail liquor package licenses were issued in the city of Franklin. Under KRS 243.070(1)(e)(4), the city of LaGrange could receive up to \$1,500 annually (\$500 per license) if three retail liquor package licenses were issued. Under KRS 243.030(7)(d), the state would receive \$1,500 annually (\$500 per license) if three retail liquor package licenses were issued in the city of LaGrange. Under KRS 243.070(1)(e)(4), the city of Georgetown could receive up to \$6,000 annually (\$500 per license) if twelve retail liquor package licenses were issued. Under KRS 243.030(7)(d), the state would receive \$6,000 annually (\$500.00 per license) if twelve retail liquor package licenses were issued to the city of Georgetown. Under KRS 243.070(1)(e)(4), the city of Princeton could receive up to \$1,000.00 annually (\$500 per license) if two retail liquor package licenses were issued. Under KRS 243.030(7)(d), the state would receive \$1,000 annually (\$500 annually) if two retail liquor package licenses were issued to the city of Princeton. Under KRS 243.070(1)(e)(4), the city of Dawson Springs could receive up to \$1,000 annually (\$500 per license) if two retail liquor package licenses were issued. Under KRS 243.030(7)(d), the state would receive \$1,000.00 annually (\$500 annually) if two retail liquor package licenses were issued to the city of Dawson Springs.

Note: If specific dollar estimates cannot be determined, provide a brief narrative to explain the fiscal impact of the administrative regulation.

Revenues (+/-):

Expenditures (+/-):

Other Explanation: Additional costs to administer these regulatory changes at the local government level for this year or subsequent years should be minimal or none.

**PUBLIC PROTECTION CABINET**  
**Department of Alcoholic Beverage Control**  
**(Amendment)**

**804 KAR 9:050. Retail[~~drink~~] liquor drink license quota.**

RELATES TO: KRS 241.060, 241.065, 241.075, 243.030

STATUTORY AUTHORITY: KRS 241.060

NECESSITY, FUNCTION, AND CONFORMITY: KRS 241.060(2) authorizes the board to limit the number of licenses of each kind or class to issue in this state or any political subdivision, and restrict the locations of licensed premises. This administrative regulation establishes retail liquor drink license quotas in cities which have become wet pursuant to KRS 242.125 separately from their respective counties which remain dry.

Section 1. Danville, which repealed prohibition on March 2, 2010, shall have a quota of six (6) retail liquor drink licenses.

Section 2. Radcliff, which repealed prohibition on October 4, 2011, shall have a quota of eight (8) retail liquor drink licenses.

Section 3. Somerset, which repealed prohibition on June 26, 2012, shall have a quota of five (5) retail drink liquor licenses.

Section 4. Murray, which repealed prohibition on July 17, 2012, shall have a quota of seven (7) retail liquor drink licenses. ~~The express provisions of KRS 241.060(2) enable the Alcoholic Beverage Control Board to limit the number of licenses to be issued in any political subdivision of the state and permit the board to make reasonable division and subdivisions of the state or any political subdivision into districts for this purpose. 804 KAR 9:010 establishes a~~

~~general retail liquor license quota based upon county population for any area within that county in which prohibition has been repealed. Instances may arise, however, in which the quota based on county population permits the issuance of retail liquor licenses in a number totally disproportionate to the population of the area in said county in which prohibition has been repealed. It is, therefore, necessary for the board to establish individual quotas when such a situation as above described arises.~~

~~Section 1. The Alcoholic Beverage Control Board may, for good reason shown, adopt by administrative regulation retail liquor license quotas for political subdivisions less than a county where the county quota established by 804 KAR 9:010 would be excessively disproportionate to that based upon the population of the smaller political subdivision. In such instances, the quota set in 804 KAR 9:010, Section 1(1) and (2), shall be inapplicable. The quota exceptions contained in 804 KAR 9:010, Section 2(1), (2), (3), and (4), shall remain in effect and be incorporated herein.~~

~~Section 2. Pursuant to the authority herein, the City of Pikeville, having been elevated to third class status by the 1984 session of the Kentucky General Assembly, the actual resident population of the City of Pikeville being at least 8,000 by virtue of its reclassification to a city of the third class and the resident population of Pike County being 86,307 according to the population projections of the Kentucky State Data Center, Urban Studies Center of the University of Louisville, Kentucky, it is determined that the retail drink liquor license quota established according to 804 KAR 9:010 would create a permissible number of retail drink liquor licenses excessively disproportionate to the population of the City of Pikeville, the retail drink liquor license quota for the City of Pikeville, Kentucky, is therefore set at eleven (11).~~

TONY DEHNER, Acting Commissioner

ROBERT D. VANCE, Secretary

APPROVED BY AGENCY: February 12, 2013

FILED WITH LRC: February 12, 2013 at 3 p.m.

PUBLIC HEARING AND PUBLIC COMMENT PERIOD: A public hearing on this administrative regulation shall be held on Friday, March 22, 2013, at 9:00 a.m., EST, at the Kentucky Department of Alcoholic Beverage Control, 1003 Twilight Trail, Frankfort, Kentucky 40601. Individuals interested in being heard at this hearing shall notify this Department in writing by Friday, March 15, 2013, five working days prior to the hearing, of their intent to attend. If no notification of intent to attend the hearing is received by this date, the hearing may be cancelled. This hearing is open to the public. Any person who wishes to be heard will be given an opportunity to comment on the proposed administrative regulation. A transcript of the public hearing will not be made unless a written request for a transcript is made. If you do not wish to be heard at the public hearing, you may submit comments on the proposed administrative regulation. Written comments shall be accepted until April 1, 2013. Send written notification of intent to be heard at the public hearing or written comments on the proposed administrative regulation to the contact person.

CONTACT PERSONS: Stephen B. Humphress, General Counsel, Sam Crain, Paralegal, Department of Alcoholic Beverage Control, 1003 Twilight Trail, Frankfort, Kentucky 40601, phone (502) 564-4850, fax (502) 564-7479.

**REGULATORY IMPACT ANALYSIS AND TIERING STATEMENT**

Contact Persons: Stephen B. Humphress, Sam Crain

(1) Provide a brief summary of:

(a) What this administrative regulation does: The amendment to this administrative regulation establishes a retail liquor drink license quota for each of the following cities: Danville, Radcliff, Somerset, and Murray. The amendment also removes the retail liquor drink quota for the city of Pikeville because Pikeville went from a third to fourth class city.

(b) The necessity of this administrative regulation: The existing administrative regulation establishes the number of quota licenses for cities based on population and monopoly avoidance while a different regulation, 804 KAR 9:010, establishes county quotas. The amendment to this administrative regulation provides the necessary retail liquor drink license quotas for the following cities

which have recently voted wet: Danville, Radcliff, Somerset, and Murray. It also eliminates the quota for the city of Pikeville.

(c) How this administrative regulation conforms to the content of the authorizing statutes: KRS 241.060(1) authorizes the board to promulgate administrative regulations. KRS 241.060(2) authorizes the board to limit in its sound discretion the number of licenses of each kind or class to be licensed in this state or any political subdivision, and restrict the locations of licensed premises. To this end, the board may make reasonable division and subdivisions of the state or any political subdivision into districts. Administrative regulations relating to the granting, refusal, and revocation of licenses may be different within the several divisions or subdivisions.

(d) How this administrative regulation currently assists or will assist in the effective administration of the statute. The amendment to this administrative regulation enables the board to execute its KRS 241.060(2) duty by setting quotas for newly wet cities situated in dry counties.

(2) If this is an amendment to an existing administrative regulation, provide a brief summary of:

(a) How the amendment will change this existing administrative regulation: The proposed administrative amendment will establish the quota for retail liquor drink licenses in the following cities which recently voted wet: Danville, Radcliff, Somerset, and Murray. It will also eliminate the quota for the city of Pikeville.

(b) The necessity of the amendment to this administrative regulation: This administrative regulation is needed to establish the quota for retail liquor drink licenses in cities which have recently voted wet although the county remained dry. A different regulation, 804 KAR 9:010, sets the liquor package license quota for a county that votes wet based on the county's population and a ratio of one license per 2500 residents. That regulation does not address, or set, a license quota for city local option elections when the county remains dry. When a city votes wet but county remains dry, the Board amends the current regulation, 804 KAR 9:050, to set specific quotas for each wet city. The existing regulation satisfies Due Process by codifying the retail liquor drink license quota for wet cities situated in dry counties. The proposed amendment will update the regulation by setting quotas for newly wet cities situated in dry counties. The quotas for wet counties are set by a different regulation, 804 KAR 9:010, which uses a population ratio of one license per 2500 residents.

(c) How the amendment conforms to the content of the authorizing statutes: KRS 241.060(2) allows the Board to limit the number of licenses of each kind or class to be issued in any political subdivision. The amendment will establish a quota for retail liquor drink licenses in the cities of Danville, Radcliff, Somerset, and Murray, based primarily on each city's population and a 1/2500 ratio.

(d) How the amendment will assist in the effective administration of the statutes: The amendment will establish the number of retail liquor drink licenses that may be issued in the cities of Danville, Radcliff, Somerset, and Murray, proportionate to territory population.

(3) List the type and number of individuals, businesses, organizations, or state and local governments affected by this administrative regulation: This administrative regulation will affect the Kentucky Department of Alcoholic Beverage Control ("Department") by providing a limited number of retail liquor drink licenses that may be issued to newly wet cities. It will affect the cities of Danville, Radcliff, Somerset, and Murray. A retail liquor drink license permits a business to operate a liquor drink store. No liquor drink stores exist until a city votes to become wet. As this amendment to the regulation sets quotas for cities that are newly wet, no existing businesses will be affected. This administrative regulation deletes section 2 and eliminates the quota for the city of Pikeville. Pikeville is now a fourth class city and as such cannot be issued retail liquor drink licenses.

(4) Provide an assessment of how the above group or groups will be impacted by either the implementation of this administrative regulation, if new, or by the change, if it is an amendment: The impact of this administrative regulation will be minimal because the Department already issues state licenses and enforces alcohol laws and cities already issue city licenses.

(5) Provide an estimate of how much it will cost to implement this administrative regulation:

(a) Initially: No extra costs are anticipated to implement this administrative regulation amendment.

(b) On a continuing basis: None.

(6) What is the source of the funding to be used for the implementation and enforcement of this administrative regulation: Agency funding is used for the implementation and enforcement of the administrative regulation.

(7) Provide an assessment of whether an increase in fees or funding will be necessary to implement this administrative regulation, if new, or by the change, if it is an amendment: There is no anticipated increase in fees or funding necessary to implement this administrative regulation amendment.

(8) State whether or not this administrative regulation establishes any fees or directly or indirectly increases any fees: This administrative regulation amendment does not directly or indirectly increase any fees.

(9) TIERING: Is tiering applied? No tiering is applied. There are no costs associated with administering this administrative regulation.

#### FISCAL NOTE ON STATE OR LOCAL GOVERNMENT

1. State what unit, part, or division of local government this administrative regulation will affect. The Commonwealth of Kentucky, Department of Alcoholic Beverage Control's licensing division will be required to process all applications and licenses issued by this administrative regulation. The cities of Danville, Radcliff, Somerset, and Murray, are already required to process all applications and issue alcoholic beverage licenses in their respective cities.

2. State, in detail, the aspect or service of local government to which this administrative regulation relates, including identification of the applicable state or federal statute or regulation that mandates the aspect or service or authorizes the action taken by the administrative regulation. There should be no effects of this administrative regulation amendment on the service of local government. This amendment to the administrative regulation should not affect any aspect or service of local government.

3. Estimate the effect of this administrative regulation on the expenditures and revenues of a local government for the first full year the administrative regulation is to be in effect. If specific dollar estimates cannot be determined, provide a brief narrative to explain the fiscal impact of the administrative regulation. Under KRS 243.070(2)(c), the city of Danville could receive up to \$4,800 annually (\$800 per license) if six retail liquor drink licenses were issued. Under KRS 243.030(8)(c), the state would receive \$3,600 annually (\$600 per license) if six (6) liquor drink licenses were issued in the city of Danville. Under KRS 243.070(2)(a), the city of Radcliff could receive up to \$7,000 annually (\$1,000 per license) if seven retail liquor drink licenses were issued. Under KRS 243.030(8)(b), the state would receive \$7,000 annually (\$700 per license) if seven liquor drink licenses were issued in the city of Radcliff. Under KRS 243.070(2)(c), the city of Somerset could receive up to \$4,000 annually (\$800 per license) if five retail liquor drink licenses were issued. Under KRS 243.030(8)(c), the state would receive \$3,000 annually (\$600 per license) if five liquor drink licenses were issued in the city of Somerset. Under KRS 243.070(2)(c), the city of Murray could receive up to \$5,600 annually (\$800 per license) if seven retail liquor drink licenses were issued. Under KRS 243.030(8)(c), the state would receive \$4,200 annually (\$600 per license) if seven retail liquor drink licenses were issued in the city of Murray.

Note: If specific dollar estimates cannot be determined, provide a brief narrative to explain the fiscal impact of the administrative regulation.

Revenues (+/-):

Expenditures (+/-):

Other Explanation: Additional costs to administer these regulatory changes at the local government level for this year or subsequent years should be minimal or none.

NEW ADMINISTRATIVE REGULATIONS

GOVERNOR'S OFFICE  
Kentucky Department of Veterans' Affairs  
Office of Kentucky Veterans' Centers  
(New Administrative Regulation)

**17 KAR 3:040. Admission to state veterans' nursing homes.**

RELATES TO: KRS 40.320, 40.325, 38 U.S.C. 1745(a)

STATUTORY AUTHORITY: KRS 40.325(2)

NECESSITY, FUNCTION, AND CONFORMITY: KRS 40.320 authorizes state veterans' nursing homes. KRS 40.325(2) authorizes the Department of Veterans' Affairs to promulgate any administrative regulations necessary to operate the homes in compliance with applicable state and federal statutes and regulations. This administrative regulation establishes the eligibility requirements and monthly charges for admission into state veterans' nursing homes.

Section 1. Eligibility Requirements. (1) Except as provided in subsection (2) of this section, to be admitted to a Kentucky Veterans' Center, the person shall:

- (a) Be a veteran;
- (b) Be disabled by reason of disease, wounds, age, or otherwise be in need of nursing care;
- (c) Be a Kentucky resident as of the date of admission to a Kentucky Veterans' Center; and
- (d) Have a military discharge that is not of a dishonorable nature.

(2) A person shall not be eligible for admission if the person:

- (a) Has been diagnosed by a qualified health care professional as acutely mentally ill, as an acute alcoholic, as addicted to drugs, as continuously disruptive, or as dangerous to self or others;
- (b) Is ventilator dependent; or
- (c) Has needs that cannot be met by the Veterans' Center.

Section 2. Computation of Charges, Veteran Resident Resources. (1) Except as provided by subsection (4) of this section, each veteran shall contribute toward the cost of care based on the veteran's total resources and ability to pay in accordance with 17 KAR 3:020.

(2) The monthly charge for a Medicaid qualified resident shall be established by the Kentucky Department of Medicaid Services in accordance with 907 KAR 1:006.

(3) The monthly charge for a resident who does not disclose total resources shall be established in accordance with 17 KAR 3:020. Maximum charge for room and care at state veterans' nursing homes.

(4) If a veteran meets the requirements established in 38 U.S.C. 1745(a) for a service-connected disability, the veteran shall not be charged for room and care.

(5) The monthly charge for a Medicare recipient qualifying for skilled services shall be the applicable co-payments as established by the Centers for Medicare and Medicaid Services.

KENNETH R. LUCAS, Commissioner

APPROVED BY AGENCY: February 6, 2013

FILED WITH LRC: February 6, 2013 at 4 p.m.

PUBLIC HEARING AND PUBLIC COMMENT PERIOD: A public hearing on this administrative regulation shall be held on March 21, 2013 at 10:30 a.m. at the Department of Veterans' Affairs, 1111B Louisville Road, Frankfort, Kentucky. Individuals interested in being heard at this hearing shall notify this agency in writing by five workdays prior to hearing of their intent to attend. If no notification of intent to attend the hearing is received by that date, the hearing may be cancelled. This hearing is open to the public. Any person who wishes to be heard will be given an opportunity to comment on the proposed administrative regulation. A transcript of the public hearing will not be made unless a written request for a transcript is made. If you do not wish to be heard at the public

hearing, you may submit written comments on the proposed administrative regulation. Written comments shall be accepted until April 1, 2013. Send written notification of intent to be heard at the public hearing or written comments on the proposed administrative regulation to the contact person.

CONTACT PERSON: Gilda Hill, Executive Director, Office of Kentucky Veterans' Centers, Kentucky Department of Veterans' Affairs, 1111B Louisville Road, Frankfort, Kentucky 40601, phone (502) 564-9281, fax (502) 564-4036.

REGULATORY IMPACT ANALYSIS AND TIERING STATEMENT

Contact person: Gilda Hill

(1) Provide a brief summary of: Clarify who is eligible for admission to the Kentucky Veteran Centers and the payment sources accepted

(a) What this administrative regulation does: Allows the Veterans Centers to change the charge structure to Medicare, Medicaid and Self-Pay

(b) The necessity of this administrative regulation: By identifying payment sources that include Medicare and Medicaid, much needed income can be realized without any detriment or diminution of the long-term care provided to veterans.

(c) How this administrative regulation conforms to the content of the authorizing statute: The statute acknowledges the department's responsibility to maintain financial stability in order to operate the KDVA's state veterans nursing homes.

(d) How this administrative regulation currently assists or will assist in the effective administration of the statutes: The administrative regulation allows the veterans center to participate in the Medicaid, Medicare federal program in order to increase operating revenue.

(2) If this is an amendment to an existing administrative regulation, provide a brief summary of:

(a) How the amendment will change this existing administrative regulation: N/A

(b) The necessity of the amendment to this administrative regulation: N/A

(c) How the amendment conforms to the content of the authorizing statutes: N/A

(d) How the amendment will assist in the effective administration of the statutes: N/A

(3) List the type and number of individuals, businesses, organizations, or state and local governments affected by this administrative regulation: Kentucky veterans

(4) Provide an assessment of how the above group or groups will be impacted by either the implementation of this administrative regulation, if new, or by the change if it is an amendment: While the source of revenue will change, including how the monthly fees will be calculated, there will be no change in the quality of care for any veteran resident in one of the nursing homes.

(5) Provide an estimate of how much it will cost to implement this administrative regulation: \$250,000

(6) What is the source of the funding to be used for the implementation and enforcement of this administrative regulation: Agency restricted funds

(7) Provide an assessment of whether an increase in fees or funding will be necessary to implement this administrative regulation, if new, or by the change if it is an amendment: No increase in fees or funding is anticipated.

(8) State whether or not this administrative regulation establishes any fees or directly or indirectly increases any fees: No new or increased fees are anticipated.

(9) TIERING: Is tiering applied? Tiering was not appropriate in this administrative regulation, because the administrative regulation applies equally to all those individuals or entities regulated by it. Disparate treatment of a person or entity subject to this administrative regulation could raise questions of arbitrary action on the part of the agency. The "equal protection" and "due process" clauses of the Fourteenth Amendment of the U.S. Constitution may be implicated as well as Sections 2 and 3 of the Kentucky Constitution.

FISCAL NOTE ON STATE OR LOCAL GOVERNMENT

1. What units, parts, or divisions of state or local government will be impacted by this administrative regulation? The three veterans' nursing homes at Wilmore, Hanson, and Hazard will be impacted by this regulation change, as will any state nursing home built in the future.

2. Identify each state or federal statute or federal regulation that requires or authorizes the action taken by the administrative regulation. KRS 40.325 authorizes the Kentucky Department of Veterans Affairs to promulgate regulations to operate the state veterans nursing homes and to seek private or federal funding for the same.

3. Estimate the effect of this administrative regulation on the expenditures and revenues of a state or local government agency (including cities, counties, fire departments, or school districts) for the first full year the administrative regulation is to be in effect.

(a) How much revenue will this administrative regulation generate for the state or local government (including cities, counties, fire departments, or school districts) for the first year? The estimated first year revenue for the implementation of this regulation will be \$9.9 million.

(b) How much revenue will this administrative regulation generate for the state or local government (including cities, counties, fire departments, or school districts) for subsequent years? The estimated revenue for each subsequent year will be \$9.9 million.

(c) How much will it cost to administer this program for the first year? The estimated first year cost to administer this program will be \$5.2 million.

(d) How much will it cost to administer this program for subsequent years? The estimated subsequent year costs to administer this program will be \$4.8 million.

Note: If specific dollar estimates cannot be determined, provide a brief narrative to explain the fiscal impact of the administrative regulation.

Revenues (+/-):

Expenditures (+/-):

Other Explanation:

**FINANCE AND ADMINISTRATION CABINET  
Kentucky Teachers' Retirement System  
(New Administrative Regulation)**

**102 KAR 1:350. Full actuarial cost purchase.**

RELATES TO: KRS 161.220(22), 161.507, 161.515, 161.545, 161.5465, 161.547, 161.548, 161.549.

STATUTORY AUTHORITY: KRS 161.310(1)

NECESSITY, FUNCTION, AND CONFORMITY: KRS 161.507, 161.515, 161.545, 161.5465, 161.547, 161.548, and 161.549 permit members to purchase service credit. These purchases of service credit are purchasable at full actuarial cost as defined by KRS 161.220(22). This administrative regulation provides the interest rate to be accredited members who make an advance payment for service credit at full actuarial cost at a time earlier than the calendar year immediately prior to retirement.

Section 1. Members who make an advance payment for service credit at full actuarial cost at least one (1) month prior to their effective retirement date shall be accredited regular interest against their payment(s) at the rate provided for members under KRS 161.220(13). This interest shall be accredited at the time of retirement when the final full actuarial cost purchase amount is reconciled and shall be subject to adjustment to reflect the actuarial experience of the retirement system.

DR. TOM SHELTON, Chairperson

APPROVED BY AGENCY: December 17, 2012

FILED WITH LRC: February 15, 2013 at 11 a.m.

PUBLIC HEARING AND PUBLIC COMMENT PERIOD: A public hearing on this administrative regulation shall be held on Tuesday, 26 March, 2013, at 9:00 a.m. at the Kentucky Teachers' Retirement System, 479 Versailles Road, Frankfort, Kentucky.

Individuals interested in being heard at this hearing shall notify this agency in writing by 20 March, 2013, five (5) working days prior to the hearing of their intent to attend. If no notification of intent to attend the hearing is received by this date, the hearing may be cancelled. This hearing is open to the public. Any person who wishes to be heard will be given the opportunity to comment on the proposed administrative regulation. A transcript of the public hearing will not be made unless a written request for a transcript is made. If you do not wish to be heard at the public hearing, you may submit written comments on the proposed administrative regulation until close of business 1 April 2013. Send written notification of intent to be heard at the public hearing or written comments on the proposed administrative regulation to the contact person.

CONTACT PERSON: Robert B. Barnes, Deputy Executive Secretary of Operations and General Counsel, Kentucky Teachers' Retirement System, 479 Versailles Road, Frankfort, Kentucky 40601, phone (502) 848-8508, fax (502) 573-0199.

REGULATORY IMPACT ANALYSIS AND TIERING STATEMENT

Contact Person: Robert B. Barnes

(1) Provide a brief summary of:

(a) What this administrative regulation does: This administrative regulation provides the interest rate to be accredited members who make an advance payment for service credit at full actuarial cost prior to retirement.

(b) The necessity of this administrative regulation: This administrative regulation provides regulatory direction for the interest rate accredited to advance payments of full actuarial cost purchases.

(c) How this administrative regulation conforms to the content of the authorizing statutes: This administrative regulation conforms to the content of the authorizing statutes by providing the interest rate for advance payments on the full actuarial cost authorized by statute payments for certain types of service credit purchases that are authorized by the statutes.

(d) How this administrative regulation currently assists or will assist in the effective administration of the statutes: This administrative regulation assists in the effective administration of the statutes by providing a procedure for accrediting interest to authorized service credit purchases.

(2) If this is an amendment to an existing administrative regulation, provide a brief summary of:

(a) How the amendment will change this existing administrative regulation: N/A

(b) The necessity of the amendment to this administrative regulation: N/A

(c) How the amendment conforms to the content of the authorizing statutes: N/A

(d) How the amendment will assist in the effective administration of the statutes: N/A

(3) List the type and number of individuals, businesses, organizations, or state and local governments affected by this administrative regulation: There are less than ten (10) individuals who currently make advance payments for service credit purchases in any one year.

(4) Provide an analysis of how the entities identified in question (3) will be impacted by either the implementation of this administrative regulation, if new, or by the change, if it is an amendment, including:

(a) List the actions that each of the regulated entities identified in question (3) will have to comply with this administrative regulation or amendment: None.

(b) In complying with this administrative regulation or amendment, how much will it cost each of the entities identified in question (3): There will be no cost to the members of the retirement system.

(c) As a result of compliance, what benefits will accrue to the entities identified in question (3): Members will be accredited an interest rate for advance payments on full actuarial cost purchases as set forth in this administrative regulation.

(5) Provide an estimate of how much it will cost to implement this administrative regulation:

(a) Initially: There is no cost to implement this regulation.

(b) On a continuing basis: There is no continuing cost.

(6) What is the source of funding to be used for the implementation and enforcement of this administrative regulation: Administrative expenses of the retirement system are paid by trust and agency funds.

(7) Provide an assessment of whether an increase in fees or funding will be necessary to implement this administrative regulation, if new, or by the change if it is an amendment: There is no increase in fees or funding required.

(8) State whether or not this administrative regulation establishes any fees or directly or indirectly increases any fees: This regulation does not establish any fees or directly or indirectly increase any fees.

(9) TIERING: Is tiering applied? Tiering is not applied, as all members are treated the same who make advance payments on full actuarial cost service credit purchases.

#### FISCAL NOTE ON STATE OR LOCAL GOVERNMENT

1. What units, parts or divisions of state or local government (including cities, counties, fire departments, or school districts) will be impacted by this administrative regulation? Teachers' Retirement System.

2. Identify each state or federal statute or federal regulation that requires or authorizes the action taken by the administrative regulation. KRS 161.220(22), 161.310(1).

3. Estimate the effect of this administrative regulation on the expenditures and revenues of a state or local government agency (including cities, counties, fire departments, or school districts) for the first full year the administrative regulation is to be in effect.

4. (a) How much revenue will this administrative regulation generate for the state or local government (including cities, counties, fire departments, or school districts) for the first year? None.

(b) How much revenue will this administrative regulation generate for the state or local government (including cities, counties, fire departments, or school districts) for subsequent years? None.

(c) How much will it cost to administer this program for the first year? No costs will be incurred.

(d) How much will it cost to administer this program for subsequent years? No costs will be incurred.

Note: If specific dollar estimates cannot be determined, provide a brief narrative to explain the fiscal impact of the administrative regulation.

Revenues (+/-): N/A

Expenditures (+/-): N/A

Other Explanation:

#### GENERAL GOVERNMENT CABINET Kentucky Applied Behavior Analysis Licensing Board (New Administrative Regulation)

#### 201 KAR 43:060. Complaint and Disciplinary Process.

RELATES TO: KRS 319C.050(4), 319C.060(2), 319C.070, 319C.110

STATUTORY AUTHORITY: KRS 319C.060(2)

NECESSITY, FUNCTION, AND CONFORMITY: KRS 319C.060(2) requires the board to promulgate an administrative regulation governing the regulation of licensees. KRS 319C.070, 319C.050(4), and 319C.110 require the board to investigate and take disciplinary action against licensees who violate KRS Chapter 139C and the associated administrative regulations. This administrative regulation details the process by which the board completes those investigations and takes that action.

Section 1. Definitions. (1) "Act" means KRS Chapter 319C.

(2) "Board" is defined by KRS 319C.010(3).

(3) "Charge" means a specific allegation contained in a document issued by the board or hearing panel alleging a violation of a specified provision of KRS Chapter 319C or 201 KAR Chapter 43.

(4) "Complaint Committee" means the committee appointed pursuant to Section 2 of this administrative regulation.

(5) "Formal complaint" means a formal administrative pleading

or notice of administrative hearing authorized by the board that sets forth charges against a licensee or applicant and commences a formal disciplinary proceeding in accordance with KRS Chapter 13B.

(6) "Initiating complaint" means an allegation alleging misconduct by a licensee or applicant or alleging that an unlicensed person is engaging in unlicensed practice or using a title without holding a license.

(7) "Order" means the whole or a part of a final disposition of a hearing.

(8) "Presiding officer" means the person appointed by the board to preside at a hearing held pursuant to KRS Chapter 13B, and shall include a hearing officer, a member or members of the hearing panel, or both.

(9) "Respondent" means the person against whom an initiating or a formal complaint has been made.

Section 2. Initiating Complaint. (1) Source of initiating complaint. An initiating complaint may be initiated by the board, by the public, or by a governmental agency. A certified copy of a court record for a misdemeanor or felony conviction shall be considered a valid initiating complaint.

(2) Form of initiating complaint. Initiating complaints shall:

(a) Be in writing;

(b) Clearly identify the person against whom the initiating complaint is being made;

(c) Contain the date;

(d) Identify by signature the person making the initiating complaint; and

(e) Contain a clear and concise statement of the facts giving rise to the initiating complaint.

(3) Receipt of initiating complaint. An initiating complaint shall be submitted to the Board Office at the Office of Occupations and Professions.

(4) Response. A copy of the initiating complaint shall be mailed to the respondent. The respondent shall file with the board a written response to the initiating complaint:

(a) Within fifteen (15) days of the date on which the initiating complaint was mailed; or

(b) Within a specified period of time if an extension is requested in writing by the respondent and granted by the board. In order to be granted an extension, the respondent shall provide proof of good cause justifying the extension.

(5) Complaint Committee.

(a) The complaint committee shall consist of no more than two (2) board members appointed by the chair of the board to:

1. Review initiating complaints, responses, and investigative reports;

2. Participate in informal proceedings to resolve formal complaints; and

3. Make recommendations for disposition of initiating complaints and formal complaints to the full board.

(b) The complaint committee may be assisted by the board staff and counsel to the board.

(6) Consideration of initiating complaint. At the next regularly-scheduled meeting of the board or as soon thereafter as practicable, the board or the complaint committee shall review the initiating complaint and response. The board, upon recommendation of the complaint committee, shall determine if an investigation is warranted, and if so, the board shall appoint an agent or representative of the board to conduct an investigation of the initiating complaint.

(7) Investigation.

(a) If the board directs that an investigation be completed, the respondent shall be interviewed as a part of that investigation. With the consent of the respondent, a meeting may be scheduled at which time the respondent may respond further to the allegations of the initiating complaint. The board and the respondent shall have the right to be represented at the meeting by legal counsel. The respondent's failure to submit to an interview or cooperate with an investigation shall not deprive the board of the authority to take action pursuant to paragraph (c) of this subsection.

(b) Report of investigation. Upon the completion of the investigation, the person or persons making that investigation shall sub-

mit a written report to the board containing a succinct statement of the facts disclosed by the investigation.

(c) Consideration of complaint and investigative report. Based on consideration of the complaint; the investigative report, if any; and the psychological or physical examination, if any, the board shall determine if there has been a prima facie violation of the Act.

1. If it is determined that the facts alleged in the initiating complaint or investigative report do not constitute a prima facie violation of KRS Chapter 319C or 201 KAR Chapter 43, the board shall notify the person or entity making the initiating complaint and the respondent that no further action shall be taken at the present time.

2.a. If it is determined that there is a prima facie violation of KRS Chapter 319C or 201 KAR Chapter 43, the board shall issue a formal complaint against the licensee or applicant.

b. In the case of a prima facie violation of KRS 319C.020(1) and the respondent is not a licensee or an applicant, the board shall take one (1) or all of the following actions:

- (i) Issue a cease and desist order;
- (ii) File suit to enjoin the violator pursuant to KRS 319C.050(2);

or

- (iii) Seek criminal prosecution pursuant to KRS 319C.050(2).

(d) If a board member participates in the review of a matter, either as a member of the complaint committee or as the investigator, that person shall not vote according to the process outlined in paragraph (c) of this subsection. However, that person may be counted as a present member for the purposes of establishing and maintaining a quorum of the board.

Section 3. Formal Complaint. If the board votes to file a formal complaint, a notice of administrative hearing shall be filed as required by KRS 13B.050.

Section 4. Formal Response. (1) Within twenty (20) days of service of the notice of administrative hearing, the respondent shall file with the board a written response to the specific allegations set forth in the notice of administrative hearing.

(2) Allegations not properly responded to shall be deemed admitted.

(3) The board may, if there is good cause, permit the late filing of a response.

Section 5. Composition of the Hearing Panel. Disciplinary actions shall be heard by a hearing officer and:

- (1) The full board or a quorum of the board;
- (2) A hearing panel consisting of at least one (1) board member appointed by the board; or
- (3) The hearing officer alone in accordance with KRS 13B.030(1).

Section 6. Notification of Complainant. Upon final resolution of a complaint submitted pursuant to this process, the board shall notify the person or entity making the initiating complaint of the outcome of the action in writing.

SHELLI DESKINS, Chair

APPROVED BY AGENCY: January 29, 2013

FILED WITH LRC: February 12, 2013 at 3 p.m.

PUBLIC HEARING AND PUBLIC COMMENT PERIOD: A public hearing on this administrative regulation shall be held on March 25, 2013 at 8:00 a.m. (EST) at 911 Leawood Drive, Frankfort, Kentucky 40601. Individuals interested in being heard at this hearing shall notify this agency in writing five working days prior to the hearing, of their intent to attend. If no notification of intent to attend the hearing is received by that date, the hearing may be cancelled. This hearing is open to the public. Any person who wishes to be heard will be given an opportunity to comment on the proposed administrative regulation. A transcript of the public hearing will not be made unless a written request for a transcript is made. If you do not wish to be heard at the public hearing, you may submit written comments on the proposed administrative regulation. Written comments shall be accepted until April 1, 2013 at close of business. Send written notification of intent to be heard at the public hearing or written comments on the proposed administrative regulation to the contact person.

CONTACT PERSON: Lindsey Lane, Board Administrator, Kentucky Applied Behavior Analyst Licensing Board, PO Box 1370, Frankfort, Kentucky 40602, phone (502) 564-3296 ext. 228.

#### REGULATORY IMPACT ANALYSIS AND TIERING STATEMENT

Contact Person: Michael West

- (1) Provide a brief summary of

(a) What this administrative regulation does: This regulation establishes a complaint process for the Applied Behavior Analysis Licensing Board.

(b) The necessity of this administrative regulation: This regulation is necessary to implement the provisions of KRS 319C.110.

(c) How this administrative regulation conforms to the content of the authorizing statutes: The regulation is in conformity as the authorizing statute gives the board the ability to promulgate regulations related to standards of practice, code of ethics, and the enforcement thereof.

(d) How this administrative regulation currently assists or will assist in the effective administration of the statutes: This regulation will assist the board in administering this program by identifying processes for disciplinary actions.

(2) If this is an amendment to an existing administrative regulation, provide a brief summary of:

(a) How the amendment will change this existing administrative regulation: NA

(b) The necessity of the amendment to this administrative regulation: NA

(c) How the amendment conforms to the content of the authorizing statutes: NA

(d) How the amendment will assist in the effective administration of the statutes: NA

(3) List the type and number of individuals, businesses, organizations, or state and local governments affected by this administrative regulation: Approximately 50 (fifty) individuals are licensed by the Board.

(4) Provide an analysis of how the entities identified in question (3) will be impacted by either the implementation of this administrative regulation, if new, or by the change, if it is an amendment, including:

(a) List the actions that each of the regulated entities identified in question (3) will have to take to comply with this administrative regulation or amendment: The individuals identified in question (3) will be impacted in that they will have greater notice of the procedural safeguards available to them in the disciplinary process.

(b) In complying with this administrative regulation or amendment, how much will it cost each of the entities identified in question (3): None.

(c) As a result of compliance, what benefits will accrue to the entities identified in question (3): The individuals identified in question (3) will be benefited in that they will have greater notice of the procedural safeguards available to them in the disciplinary process.

(5) Provide an estimate of how much it will cost to implement this administrative regulation:

- (a) Initially: No new costs will be incurred by the changes.

(b) On a continuing basis: No costs will be incurred by the changes.

(6) What is the source of the funding to be used for the implementation and enforcement of this administrative regulation: The board's operations are funded by fees paid by licensees.

(7) Provide an assessment of whether an increase in fees or funding will be necessary to implement this administrative regulation, if new, or by the change if it is an amendment: No fees will be required to implement this administrative regulation.

(8) State whether or not this administrative regulation establishes any fees or directly or indirectly increases any fees: The amendment to this administrative regulation does not establish any new fees. Nor does it increase any existing fees.

(9) TIERING: Is tiering applied? Tiering is not applied to this regulation.

FISCAL NOTE ON STATE OR LOCAL GOVERNMENT

(1) What units, parts, or divisions of state or local government (including cities, counties, fire departments, or school districts) will be impacted by this administrative regulation? Kentucky Applied Behavior Analysis Licensing Board

(2) Identify each state or federal statute or federal regulation that requires or authorizes the action taken by the administrative regulation. KRS 319C.060(2).

(3) Estimate the effect of this administrative regulation on the expenditures and revenues of a state or local government agency (including cities, counties, fire departments, or school districts) for the first full year the administrative regulation is to be in effect. None

(a) Estimate the effect of this administrative regulation on the expenditures and revenues of a state or local government agency (including cities, counties, fire departments, or school districts) for the first full year the administrative regulation is to be in effect. None

(b) How much revenue will this administrative regulation generate for the state or local government (including cities, counties, fire departments, or school districts) for subsequent years? None

(c) How much will it cost to administer this program for the first year? None

(d) How much will it cost to administer this program for subsequent years? None

Note: If specific dollar estimates cannot be determined, provide a brief narrative to explain the fiscal impact of the administrative regulation.

Revenues (+/-):

Expenditures (+/-):

Other Explanation:

GENERAL GOVERNMENT CABINET

Kentucky Applied Behavior Analysis Licensing Board  
(New Administrative Regulation)

201 KAR 43:070. Supervisees.

RELATES TO: KRS 319C.060(1)

STATUTORY AUTHORITY: KRS 319C.060(1)

NECESSITY, FUNCTION, AND CONFORMITY: KRS 319C.060 authorizes the board to promulgate administrative regulations required to establish qualifications and requirements for supervisees of a behavior analyst.

Section 1. Supervisee Qualifications. (1) A supervisee shall:

(a) Be at least eighteen (18) years of age;

(b) Hold a high school diploma or GED;

(c) Complete thirty (30) hours of training related to applied behavior analysis; and

(d) Be a citizen of the United States or otherwise be entitled to lawfully remain and work in the United States.

(2) A supervisee shall not have been convicted of a felony.

Section 2. Supervisor Duties. (1) A behavior analyst or assistant behavior analyst shall ensure that a supervisee meets the requirements of Section 1 of this administrative regulation. Required diligence includes but is not limited to performing a criminal background check of supervisees prior to commencement of employment.

(2) A behavior analyst or assistant behavior analyst shall exercise direct and continuing oversight of a supervisee and shall take appropriate remedial action and discipline against a supervisee when necessary to ensure that the supervisee prospectively provides adequate and professional services.

SHELLI DESKINS, Chair

APPROVED BY AGENCY: January 29, 2013

FILED WITH LRC: February 12, 2013 at 3 p.m.

PUBLIC HEARING AND PUBLIC COMMENT PERIOD: A public hearing on this administrative regulation shall be held on March 25, 2013 at 8:00 a.m. (EST) at 911 Leawood Drive, Frank-

fort, Kentucky 40601. Individuals interested in being heard at this hearing shall notify this agency in writing five working days prior to the hearing, of their intent to attend. If no notification of intent to attend the hearing is received by that date, the hearing may be cancelled. This hearing is open to the public. Any person who wishes to be heard will be given an opportunity to comment on the proposed administrative regulation. A transcript of the public hearing will not be made unless a written request for a transcript is made. If you do not wish to be heard at the public hearing, you may submit written comments on the proposed administrative regulation. Written comments shall be accepted until April 1, 2013 at close of business. Send written notification of intent to be heard at the public hearing or written comments on the proposed administrative regulation to the contact person.

CONTACT PERSON: Lindsey Lane, Board Administrator, Kentucky Applied Behavior Analyst Licensing Board, PO Box 1370, Frankfort, Kentucky 40602, phone (502) 564-3296 ext 228.

REGULATORY IMPACT ANALYSIS AND TIERING STATEMENT

Contact Person: Michael West

(1) Provide a brief summary of

(a) What this administrative regulation does: This administrative regulation establishes requirements for supervisees of an ABA.

(b) The necessity of this administrative regulation: This administrative regulation is necessary to implement the provisions of KRS 319C.060.

(c) How this administrative regulation conforms to the content of the authorizing statutes: The administrative regulation is in conformity as the authorizing statute gives the board the ability to promulgate administrative regulations related to supervisees.

(d) How this administrative regulation currently assists or will assist in the effective administration of the statutes: This administrative regulation will assist the board in administering this program by identifying requirements for supervisees.

(2) If this is an amendment to an existing administrative regulation, provide a brief summary of:

(a) How the amendment will change this existing administrative regulation: NA

(b) The necessity of the amendment to this administrative regulation: NA

(c) How the amendment conforms to the content of the authorizing statutes: NA

(d) How the amendment will assist in the effective administration of the statutes: NA

(3) List the type and number of individuals, businesses, organizations, or state and local governments affected by this administrative regulation: Approximately fifty (50) individuals are licensed by the Board.

(4) Provide an analysis of how the entities identified in question (3) will be impacted by either the implementation of this administrative regulation, if new, or by the change, if it is an amendment, including:

(a) List the actions that each of the regulated entities identified in question (3) will have to take to comply with this administrative regulation or amendment: The individuals identified in question (3) will be impacted in that they will have notice of the requirements they must enforce on their supervisees.

(b) In complying with this administrative regulation or amendment, how much will it cost each of the entities identified in question (3): None.

(c) As a result of compliance, what benefits will accrue to the entities identified in question (3): The individuals identified in question (3) will be benefited in that they will have greater notice of requirements that the Board expects supervisees to meet.

(5) Provide an estimate of how much it will cost to implement this administrative regulation:

(a) Initially: No new costs will be incurred by the changes.

(b) On a continuing basis: No costs will be incurred by the changes.

(6) What is the source of the funding to be used for the implementation and enforcement of this administrative regulation: The board's operations are funded by fees paid by licensees.

(7) Provide an assessment of whether an increase in fees or funding will be necessary to implement this administrative regulation, if new, or by the change if it is an amendment: No fees will be required to implement this administrative regulation.

(8) State whether or not this administrative regulation establishes any fees or directly or indirectly increases any fees: The amendment to this administrative regulation does not establish any new fees. Nor does it increase any existing fees.

(9) TIERING: Is tiering applied? Tiering is not applied to this regulation.

#### FISCAL NOTE ON STATE OR LOCAL GOVERNMENT

(1) What units, parts, or divisions of state or local government (including cities, counties, fire departments, or school districts) will be impacted by this administrative regulation? Kentucky Applied Behavior Analysis Licensing Board.

(2) Identify each state or federal statute or federal regulation that requires or authorizes the action taken by the administrative regulation. KRS 319C.060(1).

(3) Estimate the effect of this administrative regulation on the expenditures and revenues of a state or local government agency (including cities, counties, fire departments, or school districts) for the first full year the administrative regulation is to be in effect. None

(a) Estimate the effect of this administrative regulation on the expenditures and revenues of a state or local government agency (including cities, counties, fire departments, or school districts) for the first full year the administrative regulation is to be in effect. None

(b) How much revenue will this administrative regulation generate for the state or local government (including cities, counties, fire departments, or school districts) for subsequent years? None

(c) How much will it cost to administer this program for the first year? None

(d) How much will it cost to administer this program for subsequent years? None

Note: If specific dollar estimates cannot be determined, provide a brief narrative to explain the fiscal impact of the administrative regulation.

Revenues (+/-):

Expenditures (+/-):

Other Explanation:

#### GENERAL GOVERNMENT CABINET Kentucky Applied Behavior Analysis Licensing Board (New Administrative Regulation)

#### 201 KAR 43:080. Renewals.

RELATES TO: KRS 319C.050, 319C.060

STATUTORY AUTHORITY: KRS 319C.050, 319C.060(2), 319C.120

NECESSITY, FUNCTION, AND CONFORMITY: KRS 319C.060 authorizes the board to promulgate administrative regulations required to establish conditions for the renewal and reinstatement of licenses. This administrative regulation establishes procedures for the renewal of licenses.

Section 1. Renewal. A behavior analyst or assistant behavior analyst shall biennially, on or before the last day of the calendar month during which the license was issued:

(1) File a completed Application for Renewal; and

(2) Pay to the board the renewal fee established by 201 KAR 43:030.

Section 2. Late Renewal. A behavior analyst or assistant behavior analyst who fails to renew his or her license on or before the last day of the calendar month during which the license was issued may submit his or her application on or before the last day of the calendar month following the month in which the license was issued if accompanied by the appropriate late fee as required by 201 KAR 43:030.

Section 3. Expiration of License. (1) A license that is not renewed before the last day of the calendar month during which the license was issued shall be expired and lapsed for failure to renew.

(2) Upon expiration of the license for failure to renew, a behavior analyst or assistant behavior analyst shall not practice in the Commonwealth of Kentucky.

Section 4. Reinstatement. After the last day of the calendar month following the month in which the license was issued, a person whose license has expired for failure to renew shall submit, in order to have his or her license reinstatement request considered by the Board:

(1) Payment of the fee established by 201 KAR 43:030;

(2) Completion of the Application for Reinstatement; and

(3) Documentation of employment from the time of expiration of employment until the present.

Section 5. Incorporation by Reference. (1) "Application for Renewal", 2/2013, is incorporated by reference.

(2) This material may be inspected, copied, or obtained, subject to applicable copyright law, at the Kentucky Applied Behavior Analysis Licensing Board, 911 Leawood Drive, Frankfort, Kentucky 40601, (502) 564-3296, Monday through Friday, 8 a.m. to 4:30 p.m.

SHELLI DESKINS, Chair

APPROVED BY AGENCY: January 29, 2013

FILED WITH LRC: February 12, 2013 at 3 p.m.

PUBLIC HEARING AND PUBLIC COMMENT PERIOD: A public hearing on this administrative regulation shall be held on March 25, 2013 at 8:00 a.m. (EST) at 911 Leawood Drive, Frankfort, Kentucky 40601. Individuals interested in being heard at this hearing shall notify this agency in writing five working days prior to the hearing, of their intent to attend. If no notification of intent to attend the hearing is received by that date, the hearing may be cancelled. This hearing is open to the public. Any person who wishes to be heard will be given an opportunity to comment on the proposed administrative regulation. A transcript of the public hearing will not be made unless a written request for a transcript is made. If you do not wish to be heard at the public hearing, you may submit written comments on the proposed administrative regulation. Written comments shall be accepted until April 1, 2013 at close of business. Send written notification of intent to be heard at the public hearing or written comments on the proposed administrative regulation to the contact person.

CONTACT PERSON: Lindsey Lane, Board Administrator, Kentucky Applied Behavior Analyst Licensing Board, PO Box 1370, Frankfort, Kentucky 40602, phone (502) 564-3296 ext 228.

#### REGULATORY IMPACT ANALYSIS AND TIERING STATEMENT

Contact Person: Michael West

(1) Provide a brief summary of

(a) What this administrative regulation does: This administrative regulation establishes a renewal process for one's license as an ABA.

(b) The necessity of this administrative regulation: This administrative regulation is necessary to implement the provisions of KRS 319C.050(1) which requires the Board to establish standards for licensure.

(c) How this administrative regulation conforms to the content of the authorizing statutes: KRS 319B.060 authorizes the board to promulgate administrative regulations required to establish conditions for the renewal and reinstatement of licenses.

(d) How this administrative regulation currently assists or will assist in the effective administration of the statutes: This administrative regulation will assist the board processing renewal applications.

(2) If this is an amendment to an existing administrative regulation, provide a brief summary of:

(a) How the amendment will change this existing administrative regulation: NA

(b) The necessity of the amendment to this administrative regulation: NA

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(c) How the amendment conforms to the content of the authorizing statutes: NA

(d) How the amendment will assist in the effective administration of the statutes: NA

(3) List the type and number of individuals, businesses, organizations, or state and local governments affected by this administrative regulation: Approximately 50 individuals are licensed by the Board.

(4) Provide an analysis of how the entities identified in question (3) will be impacted by either the implementation of this administrative regulation, if new, or by the change, if it is an amendment, including:

(a) List the actions that each of the regulated entities identified in question (3) will have to take to comply with this administrative regulation or amendment: The individuals identified in question (3) will be impacted in that they will have greater notice of renewal requirements for their license.

(b) In complying with this administrative regulation or amendment, how much will it cost each of the entities identified in question (3): None except the renewal fee which was already established elsewhere in the regulatory scheme.

(c) As a result of compliance, what benefits will accrue to the entities identified in question (3): The individuals identified in question (3) will be able to continue to practice.

(5) Provide an estimate of how much it will cost to implement this administrative regulation:

(a) Initially: No new costs will be incurred by the changes.

(b) On a continuing basis: No costs will be incurred by the changes.

(6) What is the source of the funding to be used for the implementation and enforcement of this administrative regulation: The board's operations are funded by fees paid by licensees.

(7) Provide an assessment of whether an increase in fees or funding will be necessary to implement this administrative regulation, if new, or by the change if it is an amendment: No fees will be required to implement this administrative regulation.

(8) State whether or not this administrative regulation establishes any fees or directly or indirectly increases any fees: The amendment to this administrative regulation does not establish any new fees. Nor does it increase any existing fees.

(9) TIERING: Is tiering applied? Tiering is not applied to this regulation.

### FISCAL NOTE ON STATE OR LOCAL GOVERNMENT

(1) What units, parts, or divisions of state or local government (including cities, counties, fire departments, or school districts) will be impacted by this administrative regulation? Kentucky Applied Behavior Analysis Licensing Board

(2) Identify each state or federal statute or federal regulation that requires or authorizes the action taken by the administrative regulation. KRS 319C.060(2).

(3) Estimate the effect of this administrative regulation on the expenditures and revenues of a state or local government agency (including cities, counties, fire departments, or school districts) for the first full year the administrative regulation is to be in effect. None

(a) Estimate the effect of this administrative regulation on the expenditures and revenues of a state or local government agency (including cities, counties, fire departments, or school districts) for the first full year the administrative regulation is to be in effect. None

(b) How much revenue will this administrative regulation generate for the state or local government (including cities, counties, fire departments, or school districts) for subsequent years? None

(c) How much will it cost to administer this program for the first year? None

(d) How much will it cost to administer this program for subsequent years? None

Note: If specific dollar estimates cannot be determined, provide a brief narrative to explain the fiscal impact of the administrative regulation.

Revenues (+/-):

Expenditures (+/-):

Other Explanation:

### JUSTICE AND PUBLIC SAFETY CABINET Department of Corrections (Repealer)

#### 500 KAR 5:006. Repeal of 500 KAR 5:005 and 500 KAR 5:015.

RELATES TO: KRS 15A.040

STATUTORY AUTHORITY: KRS 15A.140, 15A.160

NECESSITY, FUNCTION, AND CONFORMITY: KRS 15A.140 formerly provided for administrative regulations until repealed. 500 KAR 5:005 established meeting dates for the Kentucky Crime Commission which no longer exists. The Crime Control Act of 1973, 42 U.S.C. 3701, which provided that the Kentucky Crime Commission approve or disapprove all grant applications within ninety (90) days of receipt, has also been repealed. 500 KAR 5:015 established the filing period for grant applications, grant adjustments, budget revisions, or concept papers to insure proper administrative review within this ninety (90) day period. The authorizing statute for the administrative regulations has been repealed.

Section 1. The following administrative regulations are hereby repealed:

- (1) 500 KAR 5:005, Commission's meeting dates; and
- (2) 500 KAR 5:015, Filing period for grant application.

LADONNA H. THOMPSON, Commissioner

J. MICHAEL BROWN, Secretary

APPROVED BY AGENCY: February 4, 2013

FILED WITH LRC: February 14, 2013 at 10 a.m.

PUBLIC HEARING AND PUBLIC COMMENT PERIOD: A public hearing on this proposed administrative regulation shall be held on March 21, 2013 at 9:00 a.m. at the Justice and Public Safety Cabinet, Office of Legal Services, 125 Holmes Street, 2nd Floor, Frankfort, Kentucky 40601. Individuals interested in being heard at this hearing shall notify this agency in writing five working days prior to the hearing of their intent to attend. If no notification of intent to attend the hearing is received by that date, the hearing may be cancelled. This hearing is open to the public. Any person who wishes to be heard will be given an opportunity to comment on this proposed administrative regulation. A transcript of the public hearing will not be made unless a written request for a transcript is made. If you do not wish to be heard at the public hearing, you may submit written comments on the proposed administrative regulation. Provide written notification of intent to be heard at the public hearing five working days prior to the hearing or send written comments on the proposed administrative regulation by the close of business April 1, 2013 to the contact person.

CONTACT PERSON: Amy V. Barker, Assistant General Counsel, Department of Justice & Public Safety Cabinet, 125 Holmes Street, Frankfort, Kentucky 40601, phone (502) 564-3279, fax (502) 564-6686.

### REGULATORY IMPACT ANALYSIS AND TIERING STATEMENT

Contact Person: Amy Barker

(1) Provide a brief summary of:

(a) What this administrative regulation does: This regulation repeals the regulations that pertained to the Kentucky Crime Commission since the authorizing statute has been repealed.

(b) The necessity of this administrative regulation: The authorizing statute has been repealed.

(c) How this administrative regulation conforms to the content of the authorizing statutes: The authorizing statute has been repealed.

(d) How this administrative regulation currently assists or will assist in the effective administration of the statutes: The authorizing statute has been repealed.

(2) If this is an amendment to an existing administrative regulation, provide a brief summary of:

(a) How the amendment will change this existing administrative regulation: Not applicable.

(b) The necessity of the amendment to this administrative regulation: Not applicable.

(c) How the amendment conforms to the content of the authorizing statutes: Not applicable.

(d) How the amendment will assist in the effective administration of the statutes: Not applicable.

(3) List the type and number of individuals, businesses, organizations, or state and local governments affected by this administrative regulation: There is no effect on individuals, businesses, organizations, or state and local governments since the authorizing statute has been repealed.

(4) Provide an analysis of how the entities identified in question (3) will be impacted by either the implementation of this administrative regulation, if new, or by the change, if it is an amendment, including:

(a) List the actions that each of the regulated entities identified in question (3) will have to take to comply with this administrative regulation or amendment: No entities will be impacted since the authorizing statute has been repealed.

(b) In complying with this administrative regulation or amendment, how much will it cost each of the entities identified in question (3): No cost is anticipated.

(c) As a result of compliance, what benefits will accrue to the entities identified in question (3): No benefits will accrue since the regulations are no longer authorized to exist.

(5) Provide an estimate of how much it will cost to implement this administrative regulation:

(a) Initially: None

(b) On a continuing basis: None

(6) What is the source of funding to be used for the implementation and enforcement of this administrative regulation: No source of funding is required.

(7) Provide an assessment of whether an increase in fees or funding will be necessary to implement this administrative regulation, if new, or by the change, if it is an amendment: No fees are created and no funds are necessary to repeal the administrative regulations.

(8) State whether or not this administrative regulation establishes any fees or directly or indirectly increases any fees: The repeal of the administrative regulations does not establish any fees or directly or indirectly increase any fees.

(9) TIERING: Is tiering applied? No. Tiering is not appropriate in this administrative regulation since regulations are being repealed.

#### FISCAL NOTE ON STATE OR LOCAL GOVERNMENT

(1) What units, parts, or divisions of state or local government (including cities, counties, fire departments, or school districts) will be impacted by this administrative regulation? The administrative regulation being repealed impacted the Justice and Public Safety Cabinet in grant applications and meetings of the Kentucky Crime Commission, but the authorizing statute no longer exists.

(2) Identify each state or federal statute or federal regulation that requires or authorizes the action taken by the administrative regulation. KRS 13A.120

(3) Estimate the effect of this administrative regulation on the expenditures and revenues of a state or local government agency (including cities, counties, fire departments, or school districts) for the first full year the administrative regulation is to be in effect.

(a) How much revenue will this administrative regulation generate for the state or local government (including cities, counties, fire departments, or school districts) for the first year? Repealing the regulations does not create any revenue.

(b) How much revenue will this administrative regulation generate for the state or local government (including cities, counties, fire departments, or school districts) for subsequent years? Repealing the regulations does not create any revenue.

(c) How much will it cost to administer this program for the first year? No costs will be incurred.

(d) How much will it cost to administer this program for subsequent years? No costs will be incurred.

Note: If specific dollar estimates cannot be determined, provide a brief narrative to explain the fiscal impact of the administrative regulation.

Revenues (+/-):

Expenditures (+/-):

Other Explanation:

**PUBLIC PROTECTION CABINET**  
**Department of Housing, Buildings and Construction**  
**Division of Building Codes Enforcement**  
**(New Administrative Regulation)**

**815 KAR 4:027. Reporting incidents involving personal injury or death.**

RELATES TO: KRS 198B.490

STATUTORY AUTHORITY: KRS 198B.490

NECESSITY, FUNCTION, AND CONFORMITY: KRS 198B.490 authorizes the Department of Housing, Buildings and Construction to promulgate administrative regulations to establish standards for the safety of elevators and fixed guideway systems. This administrative regulation establishes the reporting requirements for personal injury or death involving elevators or fixed guideway systems.

Section 1. Definitions. (1) "Elevator" is defined by KRS 198B.400(1).

(2) "Fixed guideway system" is defined by KRS 198B.400(11).

(3) "Personal injury" means hurt or damage to a person's body, such as a cut or broken bone, as distinguished from injury to property or reputation.

Section 2. Elevators and Fixed Guideway System Incidents Reporting Requirements. (1) When personal injury or death occurs from the use, attempted use, or maintenance of an elevator or fixed guideway system, the owner or owner's designee shall:

(a) Immediately notify the department of the incident;

(b) Allow the authorized elevator inspector to inspect any and all parts of the elevator or fixed guideway system; and

(c) Prevent removal of any of the parts of the elevator or fixed guideway system until the investigating elevator inspector grants permission for removal.

(2) Use of the elevator or fixed guideway system shall be immediately discontinued following the occurrence of a personal injury or death incurred from use, attempted use, or maintenance of an elevator or fixed guideway system.

(a) The elevator or fixed guideway system shall not be used until the investigating elevator inspector examines the elevator or fixed guideway system and grants approval for use.

(b) Within twenty-four (24) hours of the incident being reported, the investigating elevator inspector shall investigate and examine the elevator or fixed guideway system.

AMBROSE WILSON, IV, COMMISSIONER

ROBERT D VANCE, SECRETARY

APPROVED BY AGENCY: February 14, 2013

FILED WITH LRC: February 14, 2013

PUBLIC HEARING AND PUBLIC COMMENT PERIOD: A public hearing on this administrative regulation shall be held on Tuesday, March 26, 2013 at 10:00 am, local time, at the Department of Housing, Buildings and Construction, 101 Sea Hero Road, Suite 100, Frankfort, Kentucky 40601-5405. Individuals interested in being heard at this hearing shall notify this agency in writing by Tuesday, March 19, 2013 (five working days prior to the hearing) of their intent to attend. The hearing is open to the public. Any person who wishes to be heard will be given an opportunity to comment on the proposed administrative regulation. A transcript of the public hearing will not be made unless a written request for a transcript is made. If you do not wish to be heard at the public hearing, you may submit written comments on the proposed administrative regulation. Written comments shall be accepted until Monday, April 1, 2013. Send written notification of intent to be heard at the public hearing or written comments on the proposed administrative regulation by the above date to the contact person:

CONTACT PERSON: Ann Ramser, Staff Attorney, Department of Housing, Buildings and Construction, 101 Sea Hero Road, Suite 100, Frankfort, Kentucky 40601-5405, phone (502) 573-0365 Ext. 107, fax (502) 573-1057.

REGULATORY IMPACT ANALYSIS AND TIERING STATEMENT

Contact person: Ann Ramser

(1) Provide a brief summary of:

(a) What this administrative regulation does: This administrative regulation establishes injury/death reporting procedures for incidents involving elevator or fixed guideway systems, as recommended by the Elevator Advisory Committee at its February 4, 2013 meeting.

(b) The necessity of this administrative regulation: This administrative regulation establishes the reporting and investigation requirements for injury/death involving elevator or fixed guideway system.

(c) How this administrative regulation conforms to the content of the authorizing statutes: The regulation conforms to the statutes by establishing reporting of injury/death instances to assure safe operation of regulated elevators and fixed guideway systems.

(d) How this administrative regulation currently assists or will assist in the effective administration of the statutes: This administrative regulation sets forth the procedures for reporting an injury or death related to an elevator or fixed guideway system incident and the investigation of such by the department.

(2) If this is an amendment to an existing administrative regulation, provide a brief summary of:

(a) How the amendment will change this existing administrative regulation: N/A

(b) The necessity of the amendment to this administrative regulation: N/A

(c) How the amendment conforms to the content of the authorizing statutes: N/A

(d) How the amendment will assist in the effective administration of the statutes: N/A

(3) List the type and number of individuals, businesses, organizations, or state and local governments affected by this administrative regulation. This administrative regulation will affect the Department of Housing, Buildings and Construction, the Division of Building Codes Enforcement and owners of elevators and fixed guideway systems.

(4) Provide an analysis of how the entities identified in question (3) will be impacted by either the implementation of this administrative regulation, if new, or by the change, if it is an amendment, including:

(a) List the actions that each of the regulated entities identified in question (3) will have to take to comply with this administrative regulation or amendment: The Department is responsible for investigating all injury/death related incidents involving an elevator or fixed guideway system.

(b) In complying with this administrative regulation or amendment, how much will it cost each of the entities identified in question (3): There is no anticipated additional cost associated with this new administrative regulation; this regulation merely establishes the procedures for reporting injuries and deaths involving elevators and fixed guideway systems.

(c) As a result of compliance, what benefits will accrue to the entities identified in question (3): The benefits anticipated from this regulation include standardizing procedures for reporting and investigating elevator and fixed guideway system injuries and deaths.

(5) Provide an estimate of how much it will cost the administrative body to implement this administrative regulation:

(a) Initially: No additional costs anticipated to implement.

(b) On a continuing basis: No additional costs anticipated to implement.

(6) What is the source of the funding to be used for the implementation and enforcement of this administrative regulation: Existing agency funds of the Division of Building Codes Enforcement.

(7) Provide an assessment of whether an increase in fees or funding will be necessary to implement this administrative regulation, if new, or by the change if it is an amendment: There are no fees associated with this new administrative regulation.

(8) State whether or not this administrative regulation established any fees or directly or indirectly increases any fees: This new administrative regulation does not establish any fees directly or indirectly.

(9) TIERING: Is tiering applied? Tiering is not applicable to this administrative regulation.

FISCAL NOTE ON STATE OR LOCAL GOVERNMENT

(1) What units, parts, or divisions of state or local government (including cities, counties, fire departments, or school districts) will be impacted by this administrative regulation? The Department of Housing, Buildings and Construction, Division of Building Codes Enforcement will be impacted by this new administrative regulation.

(2) Identify each state or federal statute or federal regulation that requires or authorizes the action taken by the administrative regulation. This administrative regulation is authorized by KRS 198B.490.

(3) Estimate the effect of this administrative regulation on the expenditures and revenues of a state or local government agency (including cities, counties, fire departments, or school districts) for the first full year the administrative regulation is to be in effect. This administrative regulation establishes no new fees or creates new expenditures.

(a) How much revenue will this administrative regulation generate for the state or local government (including cities, counties, fire departments, or school districts) for the first year? There are no revenues associated with this new administrative regulation.

(b) How much revenue will this administrative regulation generate for the state or local government (including cities, counties, fire departments, or school districts) for subsequent years? There are no anticipated increases or decreases as there are no fees associated with this new administrative regulation.

(c) How much will it cost to administer this program for the first year? The program's costs will not be impacted by the implementation of this new administrative regulation. These investigations have previously been done under provisions of 815 KAR 10:060 the Kentucky Standards of Safety.

(d) How much will it cost to administer this program for subsequent years? The program's current costs are not anticipated to be impacted by the continued implementation of this administrative regulation.

Note: If specific dollar estimates cannot be determined, provide a brief narrative to explain the fiscal impact of the administrative regulation.

Revenues (+/-): None.

Expenditures (+/-): None.

Other Explanation:

ADMINISTRATIVE REGULATION REVIEW SUBCOMMITTEE  
Minutes of February 11, 2013

**Call to Order and Roll Call**

The February 2013 meeting of the Administrative Regulation Review Subcommittee was held on Monday, February 11, 2013, at 1:00 p.m., in Room 149 of the Capitol Annex. Representative Johnny Bell, Co-chair, called the meeting to order, the roll call was taken. The minutes of the January 2013 meeting were approved.

**Present were:**

**Members:** Senators Joe Bowen, Sara Beth Gregory, and Ernie Harris, and Representatives Johnny Bell, Robert Damron, Jimmie Lee, and Tommy Turner.

**LRC Staff:** Dave Nicholas, Donna Little, Emily Caudill, Sarah Amburgey, Emily Harkenrider, Karen Howard, Betsy Cupp, and Laura Napier.

**Guests:** Jennifer Jones, Kentucky Retirement Systems; Larry Disney, Jim Grawe, Kentucky Real Estate Appraisers Board; Peter Goodmann, Randall Payne, Bruce Scott, Division of Water; Ann D'Angelo, Susan Chaplin, John Houlihan, Randall Royer, Alice Wilson, Jeff Wolfe, Transportation Cabinet; Dawn Bellis, Greg Feck, David Moore, Department of Housing, Buildings and Construction; Lane Boldman, Sierra Club; Tom Fitzgerald, Kentucky Resources Council; Beverly May, Ted Withrow, Kentuckians for the Commonwealth; and Art Williams, Kentucky Conservation Committee.

**The Administrative Regulation Review Subcommittee met on Monday, February 11, 2013, and submits this report:**

**Administrative Regulations Reviewed by the Subcommittee:**

**FINANCE AND ADMINISTRATION CABINET: Kentucky Retirement Systems: General Rules**

105 KAR 1:140. Employer's administrative duties. Jennifer Jones, Interim General Counsel, represented the systems.

In response to questions by Co-Chair Harris, Ms. Jones stated that the systems went live with the new electronic system approximately eighteen (18) months ago. This administrative regulation was intended to clarify the electronic contribution process now that it had been in place long enough to fine tune procedures.

A motion was made and seconded to approve the following amendments: to amend the TITLE and Sections 1 and 5 to comply with the drafting and formatting requirements of KRS Chapter 13A. Without objection, and with agreement of the agency, the amendments were approved.

**GENERAL GOVERNMENT CABINET: Kentucky Real Estate Appraisers Board: Board**

201 KAR 30:030. Types of appraisers required in federally-related transactions; certification and licensure. Larry Disney, executive director, and James Grawe, assistant attorney general, represented the board.

In response to questions by Co-Chair Harris, Mr. Disney stated that the Consumer Protection Act required Kentucky to adopt federal requirements, which were being established in these administrative regulations. These administrative regulations were not more stringent than the federal requirements because most affected appraisers worked at the federal level for Freddie Mac or Fannie Mae; therefore, more stringent requirements would be unnecessary.

A motion was made and seconded to approve the following amendments: (1) to amend the TITLE and Sections 2 through 4 to comply with the drafting and formatting requirements of KRS Chapter 13A; (2) to amend the STATUTORY AUTHORITY paragraph to add a citation; and (3) to amend the NECESSITY, FUNCTION, AND CONFORMITY paragraph to clearly state the necessity for and function served by this administrative regulation, as required by KRS 13A.220. Without objection, and with agreement of the agency, the amendments were approved.

201 KAR 30:050. Examination and experience requirement.

A motion was made and seconded to approve the following amendments: (1) to amend the STATUTORY AUTHORITY paragraph to add a citation; (2) to amend the NECESSITY, FUNCTION, AND CONFORMITY paragraph to clearly state the necessity for and function served by this administrative regulation, as required by KRS 13A.220; and (3) to amend Sections 1 through 3 to comply with the drafting and formatting requirements of KRS Chapter 13A. Without objection, and with agreement of the agency, the amendments were approved.

201 KAR 30:070. Grievances.

A motion was made and seconded to approve the following amendments: (1) to amend the STATUTORY AUTHORITY paragraph to correct a statutory citation; and (2) to amend Sections 1 through 5 to comply with the drafting and formatting requirements of KRS Chapter 13A. Without objection, and with agreement of the agency, the amendments were approved.

201 KAR 30:110. Appraiser roster, transmission, fees, deletions, notification, and hearing.

In response to questions by Representative Lee, Mr. Disney stated that affected stakeholders had been advised of the fee increase. The fee amount was established at the federal level, and all fees were transferred to the federal subcommittee. The board did not have the ability to retain any portion of the fees.

A motion was made and seconded to approve the following amendments: (1) to amend the NECESSITY, FUNCTION, AND CONFORMITY paragraph to comply with the drafting requirements of KRS Chapter 13A; and (2) to amend Sections 1 and 3 to make technical corrections. Without objection, and with agreement of the agency, the amendments were approved.

201 KAR 30:190. Educational requirements for certification.

A motion was made and seconded to approve the following amendments: (1) to amend the NECESSITY, FUNCTION, AND CONFORMITY paragraph to clearly state the necessity for and function served by this administrative regulation, as required by KRS 13A.220; and (2) to amend Sections 1 through 8 to comply with the drafting and formatting requirements of KRS Chapter 13A. Without objection, and with agreement of the agency, the amendments were approved.

**ENERGY AND ENVIRONMENT CABINET: Department for Environmental Protection: Division of Water: Water Quality Standards**

401 KAR 10:001. Definitions for 401 KAR Chapter 10. Peter Goodmann, assistant director; Randall Payne, environmental scientist III; and R. Bruce Scott, commissioner, represented the division.

401 KAR 10:026. Designation of uses of surface waters.

**TRANSPORTATION CABINET: Office of Audits: Division of Road Fund Audits: Motor Carriers**

601 KAR 1:146. Fair market rental or lease value of vehicles operated pursuant to a U-drive-it permit. Ann D'Angelo, assistant general counsel; Randall Royer, director of road fund audits; and Alice Wilson, executive director, represented the division.

A motion was made and seconded to approve the following amendments: to amend Sections 3 and 4 to comply with the formatting requirements of KRS Chapter 13A. Without objection, and with agreement of the agency, the amendments were approved.

**Office of the Secretary: Department of Aviation: Airport Zoning Commission**

602 KAR 50:030. Jurisdiction of the Kentucky Airport Zoning Commission. Ann D'Angelo, assistant general counsel; Susan Chaplin, attorney; and John Houlihan, administrator, represented the commission.

In response to a question by Co-Chair Harris, Mr. Houlihan stated that the local planning and zoning committees established protections for airspace. The commission worked with the Federal Aviation Administration to establish protections pertaining to fly zone safety and navigation, such as preventing obstructions near airport take off and landing areas.

A motion was made and seconded to approve the following amendments: (1) to amend the STATUTORY AUTHORITY paragraph to add a statutory citation; (2) to amend the NECESSITY, FUNCTION, AND CONFORMITY paragraph to clearly state the necessity for and function served by this administrative regulation, as required by KRS 13A.220; and (3) to amend Sections 1 and 2 to comply with the drafting and formatting requirements of KRS Chapter 13A. Without objection, and with agreement of the agency the amendments were approved.

602 KAR 50:050. Airport zoning map.

A motion was made and seconded to approve the following amendments: (1) to amend Section 2 to clarify that the commission's adoption of the airport zoning map shall serve as the official designation of the area of the commission's jurisdiction and to add language requiring the commission to keep a copy of the map, in accordance with KRS 183.867; (2) to amend Section 3 to add language stating that the commission, rather than the airport administrator, shall notify a local zoning body of a new designation of jurisdiction, in accordance with KRS 183.867; (3) to amend the NECESSITY, FUNCTION, AND CONFORMITY paragraph to clearly state the necessity for and function served by this administrative regulation, as required by KRS 13A.220; and (4) to amend Sections 1, 2, 3, and 5 to comply with the drafting and formatting requirements of KRS Chapter 13A and for clarity. Without objection, and with agreement of the agency, the amendments were approved.

#### **Department of Highways: Traffic**

603 KAR 5:050. Uniform traffic control devices. Ann D'Angelo, assistant general counsel, and Jeff Wolfe, director, represented the department.

#### **PUBLIC PROTECTION CABINET: Department of Housing, Buildings and Construction: Division of Building Codes Enforcement: Kentucky Building Code**

815 KAR 7:070. The Kentucky Certified Building Inspector Program. Dawn Bellis, general counsel, and Gary Feck, director, represented the division.

In response to a question by Co-Chair Harris, Ms. Bellis stated that these administrative regulations did not relate to sprinkler system requirements.

A motion was made and seconded to approve the following amendments: (1) to amend the RELATES TO paragraph to add a statutory citation; and (2) to amend Sections 1 through 10 to comply with the drafting and formatting requirements of KRS Chapter 13A. Without objection, and with agreement of the agency, the amendments were approved.

815 KAR 7:110. Criteria for expanded local jurisdiction.

A motion was made and seconded to approve the following amendments: to amend the NECESSITY, FUNCTION, AND CONFORMITY paragraph and Sections 1 through 4 to comply with the drafting and formatting requirements of KRS Chapter 13A. Without objection, and with agreement of the agency, the amendments were approved.

#### **Division of Plumbing: Plumbing**

815 KAR 20:195. Medical gas piping installations. Dawn Bellis, general counsel, and David Moore, director, represented the division.

A motion was made and seconded to approve the following amendments: to amend the NECESSITY, FUNCTION, AND CONFORMITY paragraph and Sections 1 and 2 to comply with the drafting and formatting requirements of KRS Chapter 13A. Without objection, and with agreement of the agency, the amendments were approved.

**The following administrative regulations were deferred to the March 12, 2013, meeting of the Subcommittee:**

#### **KENTUCKY COMMUNITY AND TECHNICAL COLLEGE SYSTEM: Board of Emergency Medical Services: Board**

202 KAR 7:520. Allocation of block grant funding assistance for emergency medical services.

202 KAR 7:530. Emergency Medical Services data collection, management, and compliance.

#### **ENERGY AND ENVIRONMENT CABINET: Department for Environmental Protection: Division of Water: Water Quality Standards**

401 KAR 10:030. Antidegradation policy implementation methodology.

401 KAR 10:031. Surface water standards. Peter Goodmann, assistant director; Randall Payne, environmental scientist III; and R. Bruce Scott, commissioner, represented the division. Lane Boldman, Sierra club; Tom FitzGerald, director, Kentucky Resources Council; Beverly May, Kentuckians for the Commonwealth; Art Williams, executive director, Kentucky Conservation Committee; and Ted Withrow, Kentuckians for the Commonwealth, appeared in opposition to this administrative regulation.

Mr. FitzGerald stated that Kentucky Resources Council was opposed to the proposed agency amendment to this administrative regulation because the division was proposing substantive changes without a public hearing and stakeholder input. The agency amendment revised requirements regarding limits of the pollutant, selenium. Kentucky Resources Council requested that this administrative regulation at least be deferred to the March meeting of this subcommittee. This was only the second time in thirty-three (33) years that the division proposed a Kentucky-specific limit for a pollutant, rather than adopting the federal guidance limit.

Co-Chair Bell stated that KRS 13A.320(2)(b)4. required an agency amendment at the subcommittee to "be filed with the regulations compiler at least three (3) workdays prior to the meeting..." The proposed agency amendment complied with KRS 13A.320(2)(b)4.

In response to a question by Senator Bowen, Mr. FitzGerald stated that Kentucky Resources Council was opposed both to the way this amendment was proposed and to the limits themselves. Technical changes proposed at the subcommittee were philosophically appropriate, but filing a substantive change without proper public review circumvented the intent of the KRS Chapter 13A process. The process was even more important than the council's objection to the actual selenium limits being proposed because the integrity of the entire administrative regulation process was at stake.

Mr. Williams stated that the Kentucky Conservation Committee agreed with Kentucky Resources Council that the proposed agency amendment circumvented the public input process. The Kentucky Conservation Committee requested that this administrative regulation be deferred to the March meeting of the subcommittee.

Ms. May stated that Kentuckians for the Commonwealth was opposed to the proposed selenium limit amendments because the requirements were so complicated and cumbersome as to preclude coal companies from being held responsible for selenium contamination. Ms. May lived near Wilson Creek, which had experienced selenium contamination from coal mining activities.

Ms. Boldman stated that data and letters had been entered into the record regarding the science of selenium testing. This administrative regulation did not comply with the Clean Water Act, which required forty-five (45) days for public consideration of amendments. The selenium limit was too high to protect fish and wildlife and would allow for harmful bioaccumulation of selenium. The limit was unenforceable.

Mr. Withrow stated that he was a member of Kentuckians for the Commonwealth and a former employee of the Division of Water. He stated that selenium was lethal in an aquatic environment in the limits proposed in the agency amendment. The science was flawed. The division would not be in a position to test fish tissue because the fish would not survive the proposed limit. Stakehold-

ers did not have adequate time for a meaningful review of the proposed limit changes, and deferral to the March meeting of the subcommittee was requested. Mr. Withrow closed by reading the mission statement of Kentuckians for the Commonwealth, which included varied goals of the group, not just of an environmental nature.

In response to a question by Representative Lee, Mr. FitzGerald stated that this administrative regulation was being processed uniquely because the standard in the proposed agency amendment was so drastically different as to render the previous public hearing and public comment period moot, at least as related to selenium. The process was not transparent. Experts had not discussed and debated the issue, and the science was not properly peer reviewed.

Senator Bowen requested that Mr. Withrow repeat the mission statement of Kentuckians for the Commonwealth and stated that he was offended by a specific portion of the mission statement. Senator Bowen believed that the phrase, "when companies and wealthy pay their fair share of taxes" insinuated that these groups were not currently paying their fair share of taxes. As a businessman, Senator Bowen was offended by that broad-sweeping accusation.

Mr. FitzGerald stated that he had earlier in his testimony understated the significance of the selenium limit change. The proposed change was over ten (10) times higher than the previous standard.

Co-Chair Bell emphasized the need to balance environmental concerns and Kentucky's need for jobs.

Mr. Scott stated that Mr. FitzGerald was correct that this was the second time in recent memory that the division proposed a Kentucky-specific limit, rather than using U.S. EPA's guidance limit. The federal program required a forty-five (45) day public comment period; however, that requirement was explicitly waived if a state had a codified public comment process such as that established in KRS Chapter 13A. The division filed its proposed agency amendment prior to the three (3) workday deadline established by KRS 13A.320(2)(b)4. The division welcomed and encouraged public comments. The selenium standard was not unenforceable because a five and zero tenths micrograms per Liter (5.0 µg/L) trigger threshold was part of the agency amendment. The standard was significant with the addition of the trigger threshold. The acute level for selenium was adopted in 1990, but that standard had been vacated at the federal level in 1996. Most surrounding states had deleted that standard. During the public comment period, U.S. EPA was the only commenter opposed to the initial amendment to delete the standard altogether. The division agreed to defer pursuant to the stakeholders' requests; however, response to stakeholder comments would not be submitted in a formal Statement of Consideration because that part of the process was over.

Representative Lee thanked the division for agreeing to defer and encouraged all agencies to provide for as much public input as possible.

Representative Turner requested that, if this administrative regulation was deferred, staff would follow up with any selenium data and impact studies available from the Department of Fish and Wildlife Resources.

Co-Chair Bell clarified that drinking water (domestic water supply) standards were separate from water quality standards for selenium. The division should strive for consensus with stakeholders with regard to selenium.

A motion was made and seconded to defer consideration of this administrative regulation to the March meeting of the subcommittee. Without objection, and with agreement of the agency, deferral was approved.

**CABINET FOR HEALTH AND FAMILY SERVICES: Department for Public Health: Division of Maternal and Child Health: Kentucky Early Intervention System**

902 KAR 30:001. Definitions for 902 KAR Chapter 30.

**Department for Medicaid Services: Commissioner's Office: Payment and Services**

907 KAR 3:170. Telehealth consultation coverage and reimbursement.

**Other Business:** Subcommittee staff announced the following resignations: Senator Givens and Senator Kerr resigned from the Subcommittee, and Senator Bowen resigned as Subcommittee Co-Chair. Subcommittee staff welcomed new Subcommittee members, Senators Sara Beth Gregory and Ernie Harris and Representative Tommy Turner.

Senator Bowen made a motion, seconded by Senator Gregory, to nominate Senator Harris as Senate Co-Chair and to cease nominations. Senator Harris was elected Senate Co-Chair by unanimous voice acclamation of those members present.

Co-Chair Harris stated that this was his first opportunity to serve on this Subcommittee, and he looked forward to learning more about administrative regulations.

Co-Chair Bell welcomed Co-Chair Harris and thanked Senator Bowen for his service as Senate Co-Chair.

Senator Gregory also welcomed the opportunity to serve on this Subcommittee and stated that administrative regulations were an important part of Kentucky governance.

Representative Turner thanked Co-Chair Bell for recognizing him and appreciated the opportunity to serve on this Subcommittee.

**The Subcommittee adjourned at 2:15 p.m. until March 12, 2013 at 10 a.m.**

**OTHER COMMITTEE REPORTS**

**COMPILER'S NOTE:** In accordance with KRS 13A.290(9), the following reports were forwarded to the Legislative Research Commission by the appropriate jurisdictional committees and are hereby printed in the Administrative Register. The administrative regulations listed in each report became effective upon adjournment of the committee meeting at which they were considered.

NONE



## CUMULATIVE SUPPLEMENT

### Locator Index - Effective Dates

I - 2

The Locator Index lists all administrative regulations published in VOLUME 39 of the *Administrative Register of Kentucky* from July 2012 through June 2013. It also lists the page number on which each administrative regulation is published, the effective date of the administrative regulation after it has completed the review process, and other action which may affect the administrative regulation. NOTE: The administrative regulations listed under VOLUME 38 are those administrative regulations that were originally published in VOLUME 38 (last year's) issues of the *Administrative Register of Kentucky* but had not yet gone into effect when the 2012 *Kentucky Administrative Regulations Service* was published.

### KRS Index

I - 10

The KRS Index is a cross-reference of statutes to which administrative regulations relate. These statute numbers are derived from the RELATES TO line of each administrative regulation submitted for publication in VOLUME 39 of the *Administrative Register of Kentucky*.

### Technical Amendment Index

I - 14

The Technical Amendment Index is a list of administrative regulations which have had technical, nonsubstantive amendments entered since being published in the 2012 *Kentucky Administrative Regulations Service*. These technical changes have been made by the Regulations Compiler pursuant to KRS 13A.040(9) and (10) or 13A.312(2). Since these changes were not substantive in nature, administrative regulations appearing in this index will NOT be published in the *Administrative Register of Kentucky*.

### Subject Index

I - 15

The Subject Index is a general index of administrative regulations published in VOLUME 39 of the *Administrative Register of Kentucky*, and is mainly broken down by agency.

# VOLUME 39, NUMBER 9 – MARCH 1, 2013

## VOLUME 38

The administrative regulations listed under VOLUME 38 are those administrative regulations that were originally published in Volume 38 (last year's) issues of the Administrative Register but had not yet gone into effect when the 12 bound Volumes were published.

### SYMBOL KEY:

\* Statement of Consideration not filed by deadline

\*\* Withdrawn before being printed in Register

\*\*\*\* Emergency expired after 180 days

(r) Repealer regulation: KRS 13A.310-on the effective date of an administrative regulation that repeals another, the regulations compiler shall delete the repealed administrative regulation and the repealing administrative regulation.

### EMERGENCY ADMINISTRATIVE REGULATIONS:

(Note: Emergency regulations expire 180 days from the date filed; or 180 days from the date filed plus number of days of requested extension, or upon replacement or repeal, whichever occurs first.)

103 KAR 31:170E	1934	5-11-12
Replaced		(See 39 Ky.R.)
405 KAR 10:011E(r)	1935	5-4-12
Expired		10-31-12
405 KAR 10:015E	1937	5-4-12
Replaced		(See 39 Ky.R.)
921 KAR 2:015E	1429	12-29-11
Replaced	1969	6-20-12

### ORDINARY ADMINISTRATIVE REGULATIONS:

11 KAR 3:100		
Amended	1977	(See 39 Ky.R.)
101 KAR 2:102		
Amended	1171	7-6-12
101 KAR 2:140		
Amended	1176	
As Amended	1944	7-6-12
101 KAR 3:015		
Amended	1178	7-6-12
103 KAR 8:010		
Amended	73	
As Amended	1297	
Withdrawn		10-31-12
103 KAR 31:170	2107	(See 39 Ky.R.)
106 KAR 2:030	2108	(See 39 Ky.R.)
201 KAR 8:562		
Amended	1870	(See 39 Ky.R.)
201 KAR 13:040		
Amended	1875	(See 39 Ky.R.)
201 KAR 18:220		
Amended	1991	8-31-12
201 KAR 20:450		
Amended	1994	(See 39 Ky.R.)
201 KAR 20:490		
Amended	1764	
As Amended	1945	6-20-12
201 KAR 20:510		
Amended	1997	8-15-12
201 KAR 23:015		
Amended	1767	
As Amended	1947	6-20-12
201 KAR 30:050		
Amended	1768	
As Amended	1947	7-6-12
201 KAR 32:035		
Amended	1877	(See 39 Ky.R.)
202 KAR 7:601		
Amended	1770	(See 39 Ky.R.)
301 KAR 1:201		
Amended	1783	6-7-12
301 KAR 1:410		
Amended	1788	
Amended	1974	(See 39 Ky.R.)
301 KAR 2:041		

Amended	1879	(See 39 Ky.R.)
301 KAR 2:049		
Amended	1883	(See 39 Ky.R.)
301 KAR 2:081		
Amended	1887	(See 39 Ky.R.)
301 KAR 2:082		
Amended	1893	(See 39 Ky.R.)
301 KAR 2:084		
Amended	1898	(See 39 Ky.R.)
301 KAR 2:300		
Amended	1899	(See 39 Ky.R.)
301 KAR 3:022		
Amended	1903	(See 39 Ky.R.)
301 KAR 2:251		
Amended	1661	
As Amended	1948	6-7-12
304 KAR 1:040		
Amended	2002	(See 39 Ky.R.)
304 KAR 1:080	2110	(See 39 Ky.R.)
405 KAR 10:015	2111	(See 39 Ky.R.)
405 KAR 10:030		
Amended	2004	(See 39 Ky.R.)
405 KAR 16:020		
Amended	2007	(See 39 Ky.R.)
501 KAR 6:020		
Amended	1905	(See 39 Ky.R.)
501 KAR 6:050		
Amended	2011	(See 39 Ky.R.)
501 KAR 6:090		
Repealed	1808	7-6-12
501 KAR 6:091(r)	1808	7-6-12
501 KAR 6:110		
Amended	2013	8-31-12
501 KAR 6:200		
Amended	1791	
As Amended	1951	7-6-12
501 KAR 6:240		
Amended	1793	
As Amended	1953	7-6-12
501 KAR 6:260	1916	(See 39 Ky.R.)
501 KAR 6:280	1918	(See 39 Ky.R.)
503 KAR 1:110		
Amended	1795	
As Amended	1953	7-6-12
503 KAR 3:070		
Amended	1665	
As Amended	1956	7-6-12
601 KAR 1:018		
Amended	1487	
As Amended	1957	7-6-12
601 KAR 1:019	1399	
As Amended	1962	7-6-12
702 KAR 1:160		
Amended	1799	(See 39 Ky.R.)
703 KAR 5:002(r)	1401	(See 39 Ky.R.)
703 KAR 5:070		
Amended	1907	(See 39 Ky.R.)
703 KAR 5:140		
Amended	1391	(See 39 Ky.R.)
703 KAR 5:220	707	
703 KAR 5:225	1919	(See 39 Ky.R.)
703 KAR 5:240	1407	(See 39 Ky.R.)
704 KAR 3:340		
Amended	1909	(See 39 Ky.R.)
704 KAR 5:070	1410	(See 39 Ky.R.)
803 KAR 2:300		
Amended	2016	8-31-12
803 KAR 2:307		
Amended	2018	8-31-12
803 KAR 2:309		

# **VOLUME 39, NUMBER 9 – MARCH 1, 2013**

Amended	2021	8-31-12	Amended	2077	(See 39 Ky.R.)
803 KAR 2:313			811 KAR 2:093	2119	8-31-12
Amended	2023	(See 39 Ky.R.)	811 KAR 2:096		
803 KAR 2:316			Amended	2084	(See 39 Ky.R.)
Amended	2025	8-31-12	811 KAR 2:100		
803 KAR 2:317			Amended	2093	(See 39 Ky.R.)
Amended	2027	8-31-12	815 KAR 6:010		
803 KAR 2:319			Amended	1498	
Amended	2029	8-31-12	Amended	1866	
803 KAR 2:320			As Amended	1966	7-6-12
Amended	2031	(See 39 Ky.R.)	815 KAR 6:070	1521	
803 KAR 2:403			As Amended	1968	
Amended	2037	8-31-12	Withdrawn		6-8-12
803 KAR 2:405			815 KAR 20:100		
Amended	2040	(See 39 Ky.R.)	Amended	2099	8-31-12
803 KAR 2:407			900 KAR 7:030		
Amended	2042	(See 39 Ky.R.)	Amended	2102	8-31-12
803 KAR 2:425			900 KAR 9:010	2121	(See 39 Ky.R.)
Amended	2044	(See 39 Ky.R.)	921 KAR 2:015		
803 KAR 2:500			Amended	1501	
Amended	2046	8-31-12	As Amended	1969	6-20-12
804 KAR 4:370			921 KAR 3:035		
Amended	2049	8-31-12	Amended	1804	6-20-12
806 KAR 3:190					
Amended	1910	(See 39 Ky.R.)			
810 KAR 1:018					
Amended	2052	(See 39 Ky.R.)			
810 KAR 1:028					
Amended	2061	(See 39 Ky.R.)			
810 KAR 1:040	2116	8-31-12			
811 KAR 1:090					
Amended	2068	(See 39 Ky.R.)			
811 KAR 1:093	2118	8-30-12			
811 KAR 1:095					

## ----- SYMBOL KEY:

\* Statement of Consideration not filed by deadline

\*\* Withdrawn before being printed in Register

(r) Repealer regulation: KRS 13A.310 - on the effective date of an administrative regulation that repeals another, the regulations compiler shall delete the repealed administrative regulation and the repealing administrative regulation

## **VOLUME 39**

### **EMERGENCY ADMINISTRATIVE REGULATIONS:**

(Note: Emergency regulations expire 180 days from the date filed; or 180 days from the date filed plus number of days of requested extension, or upon replacement or repeal, whichever occurs first.)

101 KAR 2:210	729	9-14-12	201 KAR 9:001E	401	7-20-12
Replaced	813	1-4-13	201 KAR 9:081E	402	7-20-12
103 KAR 3:040	1862	1-15-13	201 KAR 9:200E	406	7-20-12
103 KAR 3:060E	942	9-27-12	201 KAR 9:210E	408	7-20-12
Expires		3-26-12	201 KAR 9:220E	409	7-20-12
103 KAR 5:220	730	9-4-12	201 KAR 9:230E	410	7-20-12
103 KAR 31:170E		(See 38 Ky.R.)	201 KAR 9:240E	411	7-20-12
Replaced	458	10-5-12	201 KAR 9:250E	414	7-20-12
105 KAR 1:400E	4	5-30-12	201 KAR 9:260E	418	7-20-12
Replaced	750	10-24-12	201 KAR 9:310E	423	7-20-12
201 KAR 2:020E	378	7-20-12	201 KAR 20:056E	426	7-20-12
Replaced	501	2-1-13	Replaced	1383	2-1-13
201 KAR 2:030E	379	7-20-12	201 KAR 20:057E	429	7-20-12
Replaced	1371	2-1-13	Replaced	1385	2-1-13
201 KAR 2:050E	381	7-20-12	201 KAR 20:161E	431	7-20-12
Replaced	504	2-1-13	Replaced	538	2-1-13
201 KAR 2:061E	383	7-20-12	201 KAR 20:215E	434	7-20-12
Replaced	1374	2-1-13	Replaced	540	2-1-13
201 KAR 2:205E	385	7-20-12	201 KAR 25:011E	436	7-20-12
Replaced	1375	2-1-13	Replaced	1388	2-1-13
201 KAR 2:350E	386	7-20-12	201 KAR 25:021E	438	7-20-12
Replaced	1375	2-1-13	Replaced	1389	2-1-13
201 KAR 5:010E	388	7-20-12	201 KAR 25:031E	439	7-20-12
Replaced	1376	2-1-13	Replaced	546	2-1-13
201 KAR 5:030E	390	7-20-12	201 KAR 25:051E	441	7-20-12
Replaced	511	2-1-13	Replaced	1389	2-1-13
201 KAR 5:130E	392	7-20-12	201 KAR 25:090E	444	7-20-12
Replaced	656	2-1-13	Replaced	1391	2-1-13
201 KAR 8:532E	394	7-20-12	301 KAR 2:195E	1574	12-28-12
Replaced	1378	2-1-13	301 KAR 2:221E	1099	10-31-12
201 KAR 8:540E	398	7-25-12	301 KAR 2:222E	1101	10-31-12
Replaced	1381	2-1-13	301 KAR 2:224E	1105	10-31-12
			301 KAR 2:225E	773	8-27-12
			405 KAR 10:015E		(See 38 Ky.R.)
			Replaced	467	9-6-12
			502 KAR 10:120E	8	5-31-12
			Replaced	478	10-2-12
			900 KAR 6:075E	736	8-23-12

# LOCATOR INDEX - EFFECTIVE DATES

Regulation Number	38 Ky.R. Page No.	Effective Date	Regulation Number	38 Ky.R. Page No.	Effective Date
900 KAR 7:030E	1580	12-27-12	103 KAR 3:040		
902 KAR 20:420E	446	7-20-12	Amended	1920	
902 KAR 55:015E	1584	12-19-12	103 KAR 5:220	916	
902 KAR 55:110E	452	7-20-12	Amended	1461	
906 KAR 1:160E	182	7-13-12	As Amended	1653	
Replaced	335	10-17-12	103 KAR 31:170		(See 38 Ky.R.)
907 KAR 1:711E	1587	12-21-12	As Amended	458	10-5-12
907 KAR 9:005E	739	9-4-12	105 KAR 1:140		
907 KAR 9:010E	746	9-4-12	Amended	1484	
907 KAR 14:005E	184	6-22-12	As Amended	1872	
Replaced	1168	1-4-13	105 KAR 1:400		
907 KAR 17:005E	1589	12-21-12	Amended	68	
907 KAR 17:010E	1610	12-21-12	As Amended	750	10-24-12
907 KAR 17:015E	1620	12-21-12	105 KAR 1:420		
907 KAR 17:020E	1625	12-21-12	Amended	72	
907 KAR 17:025E	1630	12-21-12	As Amended	753	10-24-12
907 KAR 17:030E	1635	12-21-12	105 KAR 1:430		
921 KAR 2:015E	1639	12-21-12	Amended	74	
<b>ORDINARY ADMINISTRATIVE REGULATIONS:</b>			As Amended	753	10-24-12
11 KAR 3:100		(See 38 Ky.R.)	106 KAR 2:030		(See 38 Ky.R.)
As Amended	187	8-31-12	As Amended	199	8-21-12
11 KAR 4:080			200 KAR 14:011		
Amended	1748		Amended	814	
11 KAR 8:030			As Amended	1108	1-4-13
Amended	1271		200 KAR 14:081		
Withdrawn		1-8-13	Amended	817	
13 KAR 1:020			As Amended	1110	1-4-13
Amended	1043		200 KAR 14:091		
As Amended	1365	2-1-13	Amended	820	
16 KAR 2:120			As Amended	1111	1-4-13
Amended	66		201 KAR 2:020		
As Amended	456	9-10-12	Amended	501	2-1-13
16 KAR 3:010			201 KAR 2:030		
Amended	497		Amended	502	
As Amended	944	11-19-12	As Amended	1371	2-1-13
16 KAR 6:010			201 KAR 2:040		
Amended	1274		Amended	1051	
As Amended	1646		As Amended	1372	2-1-13
16 KAR 6:030			201 KAR 2:050		
Amended	499		Amended	504	2-1-13
As Amended	945	11-19-12	201 KAR 2:061		
16 KAR 8:030			Amended	506	
Amended	1279		As Amended	1374	2-1-13
As Amended	1649		201 KAR 2:074		
17 KAR 3:010			Amended	1753	
Amended	1897		201 KAR 2:205		
17 KAR 3:040	1963		Amended	508	2-1-13
40 KAR 2:330	350		201 KAR 2:340	172	
Amended	780		As Amended	458	9-19-12
As Amended	946	12-7-12	201 KAR 2:350	655	
101 KAR 2:210			As Amended	1375	2-1-13
Amended	813	1-4-13	201 KAR 5:010		
102 KAR 1:070			Amended	509	
Amended	1899		As Amended	1376	2-1-13
102 KAR 1:225			201 KAR 5:030		
Amended	1050		Amended	511	2-1-13
As Amended	1371	2-1-13	201 KAR 5:130	656	2-1-13
102 KAR 1:230			201 KAR 8:520		
Amended	1749		Amended	512	
102 KAR 1:310			As Amended	1377	2-1-13
Amended	1282		201 KAR 8:532		
As Amended	1651		Amended	514	
102 KAR 1:320			As Amended	1378	2-1-13
Amended	1901		201 KAR 8:540		
102 KAR 1:340	1342		Amended	519	
As Amended	1652		As Amended	1381	2-1-13
102 KAR 1:350	1964		201 KAR 8:562		(See 38 Ky.R.)
103 KAR 3:010			As Amended	199	8-15-12
Amended	1904		201 KAR 9:001	658	
103 KAR 3:030			Amended	1172	
Amended	1910		As Amended	1655	

# LOCATOR INDEX - EFFECTIVE DATES

Regulation Number	38 Ky.R. Page No.	Effective Date	Regulation Number	38 Ky.R. Page No.	Effective Date
201 KAR 9:081			Amended	79	
Amended	521		As Amended	459	9-19-12
As Amended	1655		Amended	1933	
201 KAR 9:200	660		201 KAR 22:053		
As Amended	1660		Amended	81	
201 KAR 9:210	661		Withdrawn		8-16-12
As Amended	1660		Amended	827	
201 KAR 9:220	661		As Amended	1113	12-11-12
As Amended	1660		201 KAR 25:011		
201 KAR 9:230	663		Amended	543	
As Amended	1661		As Amended	1388	
201 KAR 9:240	664		201 KAR 25:021		
As Amended	1662		Amended	545	
201 KAR 9:250	667		As Amended	1389	2-1-13
Amended	1173		201 KAR 25:031		
As Amended	1664		Amended	546	2-1-13
201 KAR 9:260	671		201 KAR 25:051		
Amended	1177		Amended	548	
As Amended	1668		As Amended	1389	2-1-13
201 KAR 9:310			201 KAR 25:090	676	
Amended	526		As Amended	1391	2-1-13
As Amended	1676		201 KAR 30:030		
201 KAR 13:040		(See 38 Ky.R.)	Amended	83	
As Amended	11	8-6-12	As Amended	460	10-5-12
201 KAR 14:105			Amended	1486	
Amended	821		As Amended	1873	
As Amended	1112	1-4-13	201 KAR 30:050		
201 KAR 17:090			Amended	1488	
Amended	823		As Amended	1875	
As Amended	1678		201 KAR 30:070		
201 KAR 17:110	918		Amended	1490	
Amended	1463		As Amended	1876	
As Amended	1680		201 KAR 30:110		
201 KAR 18:040			Amended	1492	
Amended	528		As Amended	1877	
As Amended	948	12-7-12	201 KAR 30:125		
201 KAR 18:192			Amended	86	10-5-12
Amended	530		201 KAR 30:180		
As Amended	948	12-7-12	Amended	87	
201 KAR 20:056			As Amended	461	10-5-12
Amended	533		201 KAR 30:190		
As Amended	1383	2-1-13	Amended	90	
201 KAR 20:057			As Amended	463	10-5-12
Amended	535		Amended	1493	
As Amended	1185		As Amended	1877	
201 KAR 20:161	1385	2-1-13	201 KAR 32:035		(See 38 Ky.R.)
Amended	538	2-1-13	As Amended	12	8-6-12
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## SYMBOL KEY:

\* Statement of Consideration not filed by deadline

\*\* Withdrawn, not in effect within 1 year of publication

\*\*\* Withdrawn before being printed in Register

(r) Repealer regulation: KRS 13A.310-on the effective date of an administrative regulation that repeals another, the regulations compiler shall delete the repealed administrative regulation and the repealing administrative regulation.

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131.570	921 KAR 1:410		103 KAR 3:030
132.010	815 KAR 7:120	134.825	103 KAR 3:010
132.020	103 KAR 3:010		103 KAR 3:030
	103 KAR 3:030	134.830	103 KAR 3:010
132.130-132.160	103 KAR 3:010		103 KAR 3:030
132.130-132.180	103 KAR 3:030	134.490	103 KAR 5:220
132.180	103 KAR 3:010	135.010	103 KAR 3:010
132.190	103 KAR 3:010		103 KAR 3:030
	103 KAR 3:030	135.020	103 KAR 3:010
132.200	103 KAR 3:010		103 KAR 3:030
	103 KAR 3:030	135.050	103 KAR 3:010
132.220	103 KAR 3:010		103 KAR 3:030
132.220-132.270	103 KAR 3:030	136.020	103 KAR 3:010
132.227	103 KAR 3:010		103 KAR 3:030
132.230	103 KAR 3:010	136.050	103 KAR 3:010
132.260	103 KAR 3:010		103 KAR 3:030
132.270	103 KAR 3:010	136.070	103 KAR 3:010
132.290	103 KAR 3:010	136.0704	103 KAR 3:010
	103 KAR 3:030	136.071	103 KAR 3:010
132.310	103 KAR 3:010	136.090	103 KAR 3:010
	103 KAR 3:030	136.100	103 KAR 3:010
132.320	103 KAR 3:010	136.115-136.180	103 KAR 3:010
	103 KAR 3:030		103 KAR 3:030
132.360	103 KAR 3:030	136.1802-136.1806	103 KAR 3:030
132.450	103 KAR 3:010	136.1873	103 KAR 3:010
	103 KAR 3:030		103 KAR 3:030
132.487	103 KAR 3:010	136.188	103 KAR 3:030
	103 KAR 3:030	136.310	103 KAR 3:010
132.510	103 KAR 3:010		103 KAR 3:030
	103 KAR 3:030	136.320	103 KAR 3:010
132.820	103 KAR 3:010		103 KAR 3:030
	103 KAR 3:030	136.330	103 KAR 3:010
132.825	103 KAR 3:030		103 KAR 3:030
132.990	103 KAR 3:010	136.335	103 KAR 3:010
	103 KAR 3:030		103 KAR 3:030
133.045	103 KAR 3:010	136.377	103 KAR 3:010
	103 KAR 3:030		103 KAR 3:030
133.110	103 KAR 3:010	136.392	103 KAR 3:010
	103 KAR 3:030	136.545	103 KAR 3:010
133.120	103 KAR 3:010		103 KAR 3:030
	103 KAR 3:030	136.575	103 KAR 3:010
133.130	103 KAR 3:010		103 KAR 3:030
	103 KAR 3:030	136.600-136.660	103 KAR 3:010
133.240	103 KAR 3:010		103 KAR 3:030
	103 KAR 3:030	137.130	103 KAR 3:010
134.015	103 KAR 3:030		103 KAR 3:030
134.020	103 KAR 3:010	137.160	103 KAR 3:010
	103 KAR 3:030		103 KAR 3:030
134.119	103 KAR 3:030	138.448	103 KAR 3:010
134.121	103 KAR 3:030	138.462	601 KAR 1:146
134.122	103 KAR 3:030	138.463	601 KAR 1:146
134.128	103 KAR 3:030	138.4631	601 KAR 1:146
134.129	103 KAR 3:030	138.885	103 KAR 3:010
134.390	103 KAR 3:010	139.185	103 KAR 3:010
	103 KAR 3:030	139.200	103 KAR 3:010
134.420	103 KAR 3:010	139.240	103 KAR 3:010
	103 KAR 3:030	139.330	103 KAR 3:010
134.430	103 KAR 3:010	139.390	103 KAR 3:010

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141.010	103 KAR 3:040	142.010	103 KAR 3:010
141.0101	103 KAR 3:040	142.050	103 KAR 3:010
141.011	103 KAR 3:040	142.321	103 KAR 3:010
141.016	103 KAR 3:040	142.327	103 KAR 3:010
141.020	103 KAR 3:040	142.357	103 KAR 3:010
141.0202	103 KAR 3:040	143.030	103 KAR 3:010
141.030	103 KAR 3:040		103 KAR 3:030
141.040	103 KAR 3:040	143.037	103 KAR 3:010
	306 KAR 1:011		103 KAR 3:030
141.050		143.040	103 KAR 3:010
141.0401	103 KAR 3:010		103 KAR 3:030
	103 KAR 3:040	143.050	103 KAR 3:010
141.0405	103 KAR 3:040		103 KAR 3:030
141.041	103 KAR 3:040	143.060	103 KAR 3:010
141.042	103 KAR 3:040		103 KAR 3:030
141.044	103 KAR 3:040	143.085	103 KAR 3:010
141.062	103 KAR 3:040		103 KAR 3:030
141.065	103 KAR 3:040	143.990	103 KAR 3:010
141.066	103 KAR 3:040		103 KAR 3:030
141.067	103 KAR 3:040	143A.010	103 KAR 3:010
141.068	103 KAR 3:040		103 KAR 3:030
141.069	103 KAR 3:040	143A.030	103 KAR 3:010
141.070	103 KAR 3:040		103 KAR 3:030
141.071	103 KAR 3:040	143A.035	103 KAR 3:010
141.120	103 KAR 3:040		103 KAR 3:030
141.121	103 KAR 3:040	143A.037	103 KAR 3:010
141.160	103 KAR 3:040		103 KAR 3:030
141.170	103 KAR 3:040	143A.080	103 KAR 3:010
141.180	103 KAR 3:040		103 KAR 3:030
141.200	103 KAR 3:040	143A.090	103 KAR 3:010
141.205	103 KAR 3:040		103 KAR 3:030
141.206	103 KAR 3:040	143A.100	103 KAR 3:010
141.207	103 KAR 3:040		103 KAR 3:030
141.208	103 KAR 3:040	143A.991	103 KAR 3:010
141.210	103 KAR 3:010		103 KAR 3:030
141.235	103 KAR 3:010	146.200 - 146.360	401 KAR 10:001
141.300	103 KAR 3:040		401 KAR 10:026
141.310	103 KAR 3:040		401 KAR 10:030
141.325	103 KAR 3:040		401 KAR 10:031
141.330	103 KAR 3:040		418 KAR 1:031
141.335	103 KAR 3:040	146.410 - 146.535	401 KAR 10:001
141.340	103 KAR 3:010		401 KAR 10:026
141.347	103 KAR 3:040		401 KAR 10:030
141.370	103 KAR 3:040		401 KAR 10:031
141.381	103 KAR 3:040	146.415	418 KAR 1:010
141.382	103 KAR 3:040	146.550 - 146.570	401 KAR 10:001
141.383	103 KAR 3:040		401 KAR 10:026
141.384	103 KAR 3:040		401 KAR 10:030
141.385	103 KAR 3:040		401 KAR 10:031
141.386	103 KAR 3:040		418 KAR 1:010
141.390	103 KAR 3:040		418 KAR 1:020
141.395	103 KAR 3:040		418 KAR 1:031
141.400	103 KAR 3:040		418 KAR 1:040
141.401	103 KAR 3:040		418 KAR 1:050
141.402	103 KAR 3:040		418 KAR 1:060
141.403	103 KAR 3:040		418 KAR 1:070
141.405	103 KAR 3:040	146.600 - 146.619	401 KAR 10:001
141.407	103 KAR 3:040		401 KAR 10:026
141.412	103 KAR 3:040		401 KAR 10:030
141.415	103 KAR 3:040		401 KAR 10:031
141.418	103 KAR 3:040	146.990	401 KAR 10:001
141.420	103 KAR 3:040		401 KAR 10:026
141.421	103 KAR 3:040		401 KAR 10:030
141.423	103 KAR 3:040		401 KAR 10:031
141.424	103 KAR 3:040	150.010	301 KAR 1:015
141.4242	103 KAR 3:040		301 KAR 1:146
141.4244	103 KAR 3:040		301 KAR 1:155
141.428	103 KAR 3:040		301 KAR 1:410
141.430	103 KAR 3:040		301 KAR 2:132
141.434	103 KAR 3:040		301 KAR 2:178
141.436	103 KAR 3:040		301 KAR 2:185
141.437	103 KAR 3:040		301 KAR 2:195
141.438	103 KAR 3:040		301 KAR 2:221
141.985	103 KAR 3:040		301 KAR 2:222

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	301 KAR 2:300	150.660	301 KAR 3:022
	301 KAR 3:012	150.720	301 KAR 3:022
	301 KAR 4:070	150.990	301 KAR 1:015
150.015	301 KAR 2:185		301 KAR 1:146
150.025	301 KAR 1:146		301 KAR 1:155
	301 KAR 2:221		301 KAR 1:410
	301 KAR 2:224		301 KAR 2:132
	301 KAR 3:022		301 KAR 2:142
150.092	301 KAR 2:300		301 KAR 2:132
150.120	301 KAR 1:146		301 KAR 2:178
	301 KAR 1:155		301 KAR 2:185
150.170	301 KAR 1:146		301 KAR 2:221
	301 KAR 1:155		301 KAR 2:222
	301 KAR 1:410		301 KAR 2:224
	301 KAR 2:132		301 KAR 3:012
	301 KAR 2:178		301 KAR 4:070
	301 KAR 2:300	151	922 KAR 2:120
	301 KAR 4:070	151B.127	103 KAR 3:040
150.175	301 KAR 1:146	151B.450	789 KAR 1:010
	301 KAR 1:155	151B.465	789 KAR 1:010
	301 KAR 1:410	154.12-100	307 KAR 1:005
	301 KAR 2:142	154.12-2086	103 KAR 3:040
	301 KAR 2:300	154.20-033	307 KAR 1:005
	301 KAR 3:022		307 KAR 8:011
150.180	301 KAR 2:132		307 KAR 9:010
	301 KAR 2:195	154.20-050	103 KAR 3:040
	301 KAR 3:022	154.22-050	103 KAR 3:010
	301 KAR 4:070	154.22-060	103 KAR 3:010
150.183	301 KAR 2:195		103 KAR 3:040
	301 KAR 3:022	154.22-070	103 KAR 3:010
150.090	301 KAR 1:015	154.23-010	103 KAR 3:010
150.195	301 KAR 4:070	154.23-035	103 KAR 3:040
150.235	301 KAR 1:410	154.24-110	103 KAR 3:010
150.240	301 KAR 3:012		103 KAR 3:040
	301 KAR 3:022	154.24-130	103 KAR 3:010
150.275	301 KAR 3:022	154.25-030	103 KAR 3:040
150.280	301 KAR 3:022	154.26-090	103 KAR 3:010
150.290	301 KAR 2:195		103 KAR 3:040
	301 KAR 3:022	154.28-090	103 KAR 3:010
150.305	301 KAR 2:142		103 KAR 3:040
	301 KAR 2:195	154.31	307 KAR 1:005
	301 KAR 2:221		307 KAR 4:020
	301 KAR 2:222	154.32	307 KAR 8:011
	301 KAR 2:224	154.32-010	103 KAR 3:010
150.320	301 KAR 2:195		103 KAR 3:040
150.330	301 KAR 2:195		307 KAR 1:005
	301 KAR 2:221	154.34-070	307 KAR 9:010
	301 KAR 2:222	154.34-080	103 KAR 3:040
	301 KAR 2:224	154.45-001-154.45-120	306 KAR 1:011
	301 KAR 2:225	154.45-090	103 KAR 3:040
150.340	301 KAR 2:178	154.48-025	103 KAR 3:040
	301 KAR 2:221	155.170	103 KAR 3:010
	301 KAR 2:222		103 KAR 3:040
	301 KAR 2:224	156.029	702 KAR 3:130
	301 KAR 2:225	156.070	704 KAR 19:002
150.360	301 KAR 2:195	156.076	702 KAR 3:130
150.370	301 KAR 2:178	156.108	701 KAR 5:140
150.445	301 KAR 1:146	156.160	701 KAR 5:140
	301 KAR 1:155		702 KAR 3:130
	301 KAR 1:410		704 KAR 3:305
150.450	301 KAR 1:146		704 KAR 7:160
	301 KAR 1:155		704 KAR 19:002
	301 KAR 3:022	156.200	704 KAR 3:095
150.485	301 KAR 3:022		702 KAR 3:130
150.520	301 KAR 3:022	156.670	701 KAR 5:110
150.525	301 KAR 3:022	157	922 KAR 2:090
150.600	301 KAR 2:224	157.390	16 KAR 2:120
	301 KAR 3:022	157.650	701 KAR 5:110
150.603	301 KAR 2:225	157.655	701 KAR 5:110
	301 KAR 3:022	157.660	701 KAR 5:110
150.620	301 KAR 1:410	157.665	701 KAR 5:110
	301 KAR 3:012	158.290	702 KAR 3:130
150.625	301 KAR 1:015	158.444	704 KAR 7:160
150.640	301 KAR 3:012	158.645	703 KAR 5:225

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	703 KAR 5:070		602 KAR 50:050
	703 KAR 5:225	183.868	602 KAR 50:030
158.6453	704 KAR 3:305	183.870	602 KAR 50:030
	703 KAR 5:070	186	922 KAR 2:120
	703 KAR 5:225	186.018	601 KAR 13:110
158.6455	703 KAR 5:070	186.020	601 KAR 9:135
	703 KAR 5:225		922 KAR 2:100
160	702 KAR 3:130	186.040	601 KAR 9:135
160.107	701 KAR 5:140	186.050	601 KAR 9:135
160.160	701 KAR 5:110	186.051	601 KAR 9:135
160.380	704 KAR 19:002	186.180	601 KAR 9:135
160.613-160.617	103 KAR 3:010	186.240	601 KAR 9:135
160.6154	103 KAR 3:010	186.410	601 KAR 13:110
161.020	16 KAR 2:120	186.535	601 KAR 13:110
	16 KAR 3:010	186.570	921 KAR 1:410
	16 KAR 6:030	186.574	601 KAR 13:110
161.027	16 KAR 6:030	186A.115	601 KAR 9:090
161.028	16 KAR 2:120	186A.500-550	601 KAR 9:090
	16 KAR 3:010	189.010-210	601 KAR 9:090
161.030	16 KAR 2:120	189.125	922 KAR 2:100
	16 KAR 3:010		922 KAR 2:120
	16 KAR 6:030	189.337	603 KAR 5:050
161.100	16 KAR 2:120	189A.010	601 KAR 13:110
161.220	102 KAR 1:320	190.090	806 KAR 5:051
	102 KAR 1:340	194A.025	907 KAR 17:005
	102 KAR 1:350		907 KAR 17:010
161.470	102 KAR 1:225		907 KAR 17:015
161.480	102 KAR 1:320		907 KAR 17:020
161.507	102 KAR 1:350		907 KAR 17:025
161.515	102 KAR 1:350		907 KAR 17:030
161.520	102 KAR 1:310	194A.050	902 KAR 18:010
161.540	702 KAR 3:130		902 KAR 18:020
161.545	102 KAR 1:350		902 KAR 18:030
161.5465	102 KAR 1:350		902 KAR 18:060
161.547	102 KAR 1:350		902 KAR 18:070
161.548	102 KAR 1:350		902 KAR 18:080
161.549	102 KAR 1:350		908 KAR 1:400
161.560	702 KAR 3:130		921 KAR 1:001
161.600	102 KAR 1:070		922 KAR 2:100
	102 KAR 1:225	194A.060	907 KAR 3:170
161.605	102 KAR 1:070		910 KAR 1:190
161.611	102 KAR 1:230		910 KAR 1:240
161.630	102 KAR 1:320	194A.070	908 KAR 1:400
161.640	102 KAR 1:070	194A.125	907 KAR 3:170
161.655	102 KAR 1:310	194A.505	902 KAR 18:010
	102 KAR 1:320		902 KAR 18:020
161.661	102 KAR 1:310		902 KAR 18:030
161.663	102 KAR 1:310		902 KAR 18:060
161.700	102 KAR 1:320		902 KAR 18:070
	921 KAR 1:410		902 KAR 18:080
161.716	102 KAR 1:225	194A.700-729	910 KAR 1:240
161.1211	16 KAR 2:120	194A.990	902 KAR 18:010
161.1221	16 KAR 2:120		902 KAR 18:020
164.518	11 KAR 4:080		902 KAR 18:030
164.744	11 KAR 4:080		902 KAR 18:060
164.748	11 KAR 4:080		902 KAR 18:070
164.753	11 KAR 4:080		902 KAR 18:080
164.7535	11 KAR 4:080	196	501 KAR 6:020
164.769	11 KAR 4:080		501 KAR 6:040
164.772	201 KAR 22:020		501 KAR 6:070
	201 KAR 22:040		501 KAR 6:130
	815 KAR 35:060		501 KAR 6:140
164.780	11 KAR 4:080		501 KAR 6:230
164.785	11 KAR 4:080		501 KAR 6:270
164.7890	11 KAR 4:080		501 KAR 6:999
164.945	13 KAR 1:020	196.030	501 KAR 16:290
164.946	13 KAR 1:020		501 KAR 16:310
164.947	13 KAR 1:020		501 KAR 16:330
164.992	13 KAR 1:020	196.070	501 KAR 16:290
165A.320	13 KAR 1:020		501 KAR 16:310
171.830-171.849	102 KAR 1:230		501 KAR 16:330
176.430	401 KAR 10:030	196.180	501 KAR 16:290
183.861	602 KAR 50:030		501 KAR 16:310
183.865	602 KAR 50:030		501 KAR 16:330

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	501 KAR 6:040		922 KAR 2:110
	501 KAR 6:070	199.898	922 KAR 2:090
	501 KAR 6:130		922 KAR 2:100
	501 KAR 6:140		922 KAR 2:110
	501 KAR 6:230		922 KAR 2:120
	501 KAR 6:270		922 KAR 2:180
	501 KAR 6:999	199.990	922 KAR 2:190
198B.010	815 KAR 7:120	199.8982	922 KAR 2:100
198B.030	815 KAR 4:060		922 KAR 2:180
198B.040	815 KAR 7:070	199.8994	922 KAR 2:180
	815 KAR 7:110	200.080-120	505 KAR 1:160
	815 KAR 7:120	200.650 - 200.676	902 KAR 30:001
198B.050	815 KAR 7:070	200.654	902 KAR 30:120
	815 KAR 7:110	200.656	902 KAR 30:160
	815 KAR 7:120	200.660	902 KAR 30:130
	815 KAR 20:195	200.662	902 KAR 30:110
198B.060	815 KAR 7:070	200.664	902 KAR 30:110
	815 KAR 7:110		902 KAR 30:130
	815 KAR 7:120	200.666	902 KAR 30:150
198B.070	815 KAR 7:110	200.668	902 KAR 30:110
198B.080	815 KAR 7:120		902 KAR 30:120
198B.090	815 KAR 7:070	200.670	902 KAR 30:110
198B.095	815 KAR 7:070	200.672	902 KAR 30:180
198B.110	815 KAR 7:120		902 KAR 30:200
	815 KAR 10:060	205.170	921 KAR 2:060
198B.260	815 KAR 7:120	205.201	910 KAR 1:190
198B.490	815 KAR 4:027	205.203	910 KAR 1:190
198B.658	815 KAR 8:060	205.211	921 KAR 2:055
198B.660	815 KAR 8:060	205.231	921 KAR 2:055
198B.664	815 KAR 8:060	205.237	921 KAR 2:055
198B.672	815 KAR 8:060	205.455	910 KAR 1:190
198B.684	815 KAR 8:060		910 KAR 1:260
198B.990	815 KAR 7:120	205.460	910 KAR 1:190
198B.4003	815 KAR 4:030	205.465	910 KAR 1:190
	815 KAR 4:040	205.510	907 KAR 3:170
198B.4009	815 KAR 4:030	205.520	907 KAR 1:145
	815 KAR 4:040		907 KAR 1:155
	815 KAR 4:060		907 KAR 9:005
198B.4011	815 KAR 4:030		907 KAR 9:010
	815 KAR 4:060		907 KAR 12:010
198B.4013	815 KAR 4:040		907 KAR 12:020
	815 KAR 4:060	205.559	907 KAR 3:170
198B.4023	815 KAR 4:030	205.560	907 KAR 3:170
	815 KAR 4:040		907 KAR 14:005
	815 KAR 4:060	205.594	921 KAR 1:410
198B.4025	815 KAR 4:030	205.595	921 KAR 1:410
	815 KAR 4:040	205.705	921 KAR 1:380
	815 KAR 4:060	205.710-205.800	921 KAR 1:001
198B.4027	815 KAR 4:030		921 KAR 1:380
198B.4033	815 KAR 4:030		921 KAR 1:400
198B.6401	815 KAR 22:010	205.710-205.802	921 KAR 1:410
198B.6405	815 KAR 22:010	205.745	103 KAR 3:010
198B.6409	815 KAR 22:010	205.990	921 KAR 1:400
198B.6411	815 KAR 22:010	205.992	921 KAR 1:380
198B.6415	815 KAR 22:010	205.5605	907 KAR 1:145
198B.6417	815 KAR 22:010		907 KAR 12:010
199.011	910 KAR 1:260	205.5606	907 KAR 1:145
	922 KAR 2:090		907 KAR 12:010
	922 KAR 2:100	205.5607	907 KAR 1:145
	922 KAR 2:110		907 KAR 12:010
	922 KAR 2:180	209.020	921 KAR 2:015
199.892	922 KAR 2:090	209.030	910 KAR 1:240
199.894	922 KAR 2:090	209.160	103 KAR 3:010
	922 KAR 2:100	209A.030	910 KAR 1:190
	922 KAR 2:110	210.710	907 KAR 3:050
	922 KAR 2:120	210.720	907 KAR 3:050
199.895	922 KAR 2:090	210.730	907 KAR 3:050
	922 KAR 2:100	211.350-211.380	922 KAR 2:120
199.896	922 KAR 2:090	212.626	815 KAR 7:110
	922 KAR 2:100	213.046	921 KAR 1:380
	922 KAR 2:110		921 KAR 1:400
	922 KAR 2:120	214.010	922 KAR 2:100
	922 KAR 2:180		922 KAR 2:110
	922 KAR 2:190		922 KAR 2:180

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	922 KAR 2:110	218A.205	201 KAR 2:020
214.610	201 KAR 9:310		201 KAR 2:050
	201 KAR 22:040		201 KAR 2:061
214.615	201 KAR 8:532		201 KAR 5:010
	201 KAR 9:310		201 KAR 5:030
	201 KAR 22:020		201 KAR 5:130
214.620	201 KAR 9:310		201 KAR 9:081
216.2920-216.2929	900 KAR 7:030		201 KAR 9:200
216.300	910 KAR 1:240		201 KAR 9:210
216.530	921 KAR 2:015		201 KAR 9:220
216.557	921 KAR 2:015		201 KAR 9:240
216.595	910 KAR 1:240		201 KAR 9:260
216.750	921 KAR 2:015		201 KAR 9:310
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