

**141.514 Administration of education opportunity account tax credit and cap -- Required annual publications on department Web site. (See LRC Note below)**

- (1) To administer the tax credit and the total annual tax credit cap established in KRS 141.522, the department shall:
  - (a) Create the tax credit application form, the forms to be used by the department to notify the taxpayer and the AGO of preapproval or denial of the credit, and the educational materials to be distributed by the AGO;
  - (b) Create a Web site listing the amount of the total credit pending verification, the amount of the total credit allocated to date, and the remaining credit available to taxpayers making contributions to AGOs;
  - (c) Notify the taxpayer and the AGO of the amount of credit allocated to the taxpayer upon certification that the contribution has been made by the issuance of a tax credit allocation letter, which the taxpayer shall submit with the taxpayer's return when claiming the credit; and
  - (d) Collect necessary data to provide the report required by subsection (3) of this section.
- (2) On or before January 1 of each year, the department shall publish on its Web site:
  - (a) A list of organizations that have been approved by the department to perform independent financial analyses of parents' demonstrated financial needs; and
  - (b) A list of AGOs.
    1. If an AGO fails to meet the requirements of this section, the department shall not include the organization on the list of AGOs the following calendar year.
    2. Only contributions to AGOs on the list maintained by the department for each calendar year shall be recognized for tax credits awarded under KRS 141.522.
- (3) The department shall produce and publish on its Web site an annual report that aggregates the data obtained from the annual reports submitted by AGOs for the renewal of their certification pursuant to KRS 141.510. The department's report shall not include any identifying information of EOA students or AGOs that would violate the confidentiality requirements in KRS 131.190(1).

**Effective:** June 29, 2021

**History:** Created 2021 Ky. Acts ch. 167, sec. 12, effective June 29, 2021.

**Legislative Research Commission Note** (12/15/2022). On December 15, 2022, the Kentucky Supreme Court ruled that the Education Opportunity Account Act, KRS 141.500 to 141.528, as enacted in 2021 HB 563 (2021 Ky. Acts ch. 167), "violates the proscription in Section 184 of the Kentucky Constitution on the raising or collecting of 'sums[s]' for 'education other than in common schools.'" *Commonwealth ex rel. Cameron v. Johnson, et al.*, 2021-SC-0518-TG.