

**49.020 Membership and duties of Board of Tax Appeals, Crime Victims Compensation Board, and Board of Claims.**

- (1) (a) As used in this section and KRS 49.220, "revenue and taxation agency" means and includes any agency of state, county, and local government, including special taxing districts, that issues final rulings, orders, or determinations affecting revenue and taxation.
- (b) The Board of Tax Appeals created by KRS 49.010 shall have the power and authority to hear and determine appeals from final rulings, orders, and determinations of any revenue and taxation agency.
- (2) (a) The Board of Tax Appeals shall consist of three (3) members appointed by the Governor, subject to Senate confirmation in accordance with KRS 11.160 for each appointment or reappointment. One (1) member shall be appointed initially for a two (2) year term. One (1) member shall be appointed initially for a three (3) year term. One (1) member shall be appointed initially for a four (4) year term. Thereafter, all appointments to the board shall be for a four (4) year term. There shall be no limit to the amount of reappointments a member shall receive.
- (b) Vacancies for unexpired terms shall be filled in the same manner as regular appointments, but the appointees shall hold office only to the end of the unexpired term of the member replaced.
- (c) The Governor shall appoint a chairperson for the board, subject to Senate confirmation in accordance with KRS 11.160 for each appointment or reappointment. The chairperson shall be appointed for a four (4) year term and shall be an attorney with the qualifications required of candidates for Circuit Judge. The chairperson shall be the presiding officer over appeals heard by the board.
- (d) The Governor shall establish the compensation, not to include benefits, of the members of the board pursuant to KRS 64.640.
- (e) Two (2) of the members shall be attorneys with the qualifications required of candidates for Circuit Judge. One (1) of the members shall have a background in taxation. No member shall engage in any occupation or business inconsistent with his or her duties as such a member.
- (3) The Crime Victims Compensation Board created by KRS 49.010 shall have the power and authority to hear and determine all matters relating to a claim by a crime victim or a person authorized by law to act on behalf of a crime victim for compensation.
- (4) (a) The Crime Victims Compensation Board shall consist of three (3) members appointed by the Governor, not all of whom shall be engaged in the same occupation or profession. Appointed board members shall be subject to Senate confirmation in accordance with KRS 11.160 for each appointment or reappointment. Members shall be appointed for a four (4) year term. There shall be no limit to the amount of reappointments a member may receive. One (1) member shall be appointed initially for a two (2) year term. One (1)

member shall be appointed initially for a three (3) year term. One (1) member shall be appointed initially for a four (4) year term. Thereafter, all appointments to the board shall be for a four (4) year term. Two (2) of the appointees shall be a victim as defined in KRS 421.500(1), the parent, spouse, sibling, or child of a victim as defined in KRS 421.500(1), whether or not the victim is deceased, or a victim advocate as defined in KRS 421.570(1); and the other appointee shall be an attorney licensed to practice law in this state with two (2) years of experience.

- (b) Vacancies for unexpired terms shall be filled in the same manner as regular appointments, but the appointees shall hold office only to the end of the unexpired term of the member replaced.
  - (c) The Governor shall appoint a chairperson for the board, subject to Senate confirmation in accordance with KRS 11.160 for each appointment or reappointment. The chairperson shall be appointed for a four (4) year term.
  - (d) The Governor shall establish the compensation, not to include benefits, of the members of the board pursuant to the provisions of KRS 64.640.
- (5) The Board of Claims created by KRS 49.010 shall have the following powers and authority to investigate, hear proof, and compensate persons for damages sustained to either person or property as a proximate result of negligence on the part of the Commonwealth, any of its cabinets, departments, bureaus, or agencies, or any of its officers, agents, or employees while acting within the scope of their employment by the Commonwealth or any of its cabinets, departments, bureaus, or agencies; except, however, regardless of any provision of law to the contrary, the Commonwealth, its cabinets, departments, bureaus, and agencies, and its officers, agents, and employees, while acting within the scope of their employment by the Commonwealth or any of its cabinets, departments, bureaus, or agencies, shall not be liable for collateral or dependent claims which are dependent on loss to another and not the claimant or damages for mental distress or pain or suffering, and compensation shall not be allowed, awarded, or paid for such claims for damages.
- (6) (a) The Board of Claims shall consist of three (3) members appointed by the Governor, subject to Senate confirmation in accordance with KRS 11.160 for each appointment or reappointment. One (1) member shall be appointed initially for a two (2) year term. One (1) member shall be appointed initially for a three (3) year term. One (1) member shall be appointed initially for a four (4) year term. Thereafter, all appointments to the board shall be for a four (4) year term. There shall be no limit to the amount of reappointments a member shall receive.
  - (b) Vacancies for unexpired terms shall be filled in the same manner as regular appointments, but the appointees shall hold office only to the end of the unexpired term of the member replaced.
  - (c) The Governor shall appoint a chairperson for the board, subject to Senate confirmation in accordance with KRS 11.160 for each appointment or reappointment. The chairperson shall be appointed for a four (4) year term, and shall be an attorney with the qualifications required of a candidate for

Circuit Judge. The chairperson shall be the presiding officer over appeals heard by the board.

- (d) The Governor shall establish the compensation, not to include benefits, of the members of the board pursuant to the provision of KRS 64.640.
  - (e) Two (2) of the members shall be attorneys with the qualifications required of candidates for Circuit Judge and have a background and working knowledge in Kentucky tort law. One (1) member shall have a background in business. No member shall engage in any occupation or business inconsistent with his or her duties as such a member.
- (7) The Board of Tax Appeals, the Board of Claims, and the Crime Victims Compensation Board shall each be separately authorized to:
- (a) Promulgate, amend, and repeal suitable administrative regulations to carry out the provisions and purposes of the board's statutory authority;
  - (b) Issue subpoenas and discovery orders, and to petition a court of competent jurisdiction for any order necessary to carry out the board's powers and duties;
  - (c) Take or cause to be taken affidavits or depositions within or without the state;
  - (d) Administer or cause to be administered oaths;
  - (e) Except for the power to issue final decisions on the merits of a claim or appeal, to delegate any of its power or authority to the Office of Claims and Appeals; and
  - (f) Publicize widely the functions and purposes of the board.
- (8) If any appointed board member has a conflict of interest, as contemplated by KRS 11A.030, involving any matter pending before the board, the secretary of the cabinet shall appoint a member of one (1) of the other boards administered by the Office of Claims and Appeals as a substitute member. Following appointment, the substitute board member shall serve in place of the member who has a conflict for all actions and votes relevant to that matter.
- (9) Members of the Board of Tax Appeals, Board of Claims, and Crime Victims Compensation Board shall receive new member orientation and annual training to discuss new legislation, pertinent court decisions, and board policies and procedures.
- (10) The boards shall meet as often as necessary to perform their statutory responsibilities as outlined in this chapter. A majority of the members of the commission shall constitute a quorum for the transaction of business.
- (11) Immediately following June 29, 2021, the Governor shall review the current board, determine any members that are no longer qualified, and appoint new members to the board if necessary.

**Effective:** June 29, 2021

**History:** Amended 2021 Ky. Acts ch. 185, sec. 13, effective June 29, 2021. -- Created 2017 Ky. Acts ch. 74, sec. 2, effective June 29, 2017.