

**131.131 Department to publish forms and instructions without promulgation of administrative regulation.**

Notwithstanding KRS 13A.110, the department shall publish tax forms and instructions to those forms on its official website in accordance with KRS 131.020(1)(b) without promulgation of an administrative regulation.

**Effective:** July 15, 2024

**History:** Amended 2024 Ky. Acts ch. 166, sec. 27, effective July 15, 2024. -- Created 2016 Ky. Acts ch. 82, sec. 35, effective July 15, 2016.

**Legislative Research Commission Note (7/15/2016).** 2016 Ky. Acts ch. 82, sec. 35 directed that a new section of KRS Chapter 141 be created for the text of this statute. The subject matter of KRS Chapter 141 relates to income taxes. Since this statute authorizes the Department of Revenue to publish forms and instructions relating to all types of taxes, not just forms and instructions relating to income taxes, in codification the reviser of statutes created a new section of KRS Chapter 131, which addresses the duties of the Department of Revenue and taxes in general, as a more appropriate statutory designation under the authority of KRS 7.136(1)(a).