

**121.258 Right of privacy for lawful donors to certain tax-exempt organizations --
Restrictions on investigation and disclosure -- Penalty.**

- (1) A lawful donor to a tax-exempt organization possesses a right of privacy in his or her donations. Any investigation of an alleged violation of KRS 121.250 or 121.252, or lawful court order in an action brought under KRS 121.256, shall shield the identity of lawful donors as far as possible. A state or local governmental entity, court, or officer of the court shall not collect or require the submission of information on the identity of any donor to a tax-exempt organization other than those directly related to an alleged violation of KRS 121.250 or 121.252.
- (2) A state or local governmental entity, court, or officer of the court shall not disclose to the public, or to another government official not directly involved in the investigation, information revealing the identity of any donor to a tax-exempt organization, unless the information is regarding the identity of a donor that engaged in conduct prohibited by KRS 121.250 or 121.252 after a final determination has been made that the donor violated KRS 121.250 or 121.252.
- (3) Any state or local governmental entity, court, or officer of the court who knowingly or willfully violates subsection (2) of this section shall be guilty of a Class A misdemeanor.

Effective: June 27, 2025

History: Created 2025 Ky. Acts ch. 57, sec. 6, effective June 27, 2025.