

154.12-204 Definitions for KRS 154.12-205 to 154.12-208.

As used in KRS 154.12-205 to 154.12-208, unless the context requires otherwise:

- (1) "Agribusiness" has the same meaning as in KRS 154.32-010;
- (2) "Alternative fuel production" has the same meaning as in KRS 154.32-010;
- (3) "Applicant" means a business or industry that has made application for a grant-in-aid or skills training investment credit as authorized by KRS 154.12-205 to 154.12-208;
- (4) "Approved company" means any qualified company seeking to sponsor an occupational upgrade training program or skills upgrade training program for the benefit of one (1) or more of its employees, which is approved by the corporation to receive grant-in-aid or skills training investment credits as provided by KRS 154.12-205 to 154.12-208;
- (5) "Approved costs" means costs confirmed as eligible by the corporation, including:
 - (a) Fees or salaries required to be paid to instructors who are employees of the approved company, instructors who are full-time, part-time, or adjunct instructors with an educational institution, and instructors who are consultants on contract with an approved company in connection with an occupational upgrade training program or skills upgrade training program sponsored by an approved company;
 - (b) The cost of supplies, equipment, and materials used exclusively in an occupational upgrade training program or skills upgrade training program sponsored by an approved company;
 - (c) Employee wages to be paid in connection with an occupational upgrade training program or skills upgrade training program sponsored by an approved company; and
 - (d) All other costs of a nature comparable to those described in this subsection;
- (6) "Board" means the board of directors of the Bluegrass State Skills Corporation;
- (7) "Carbon dioxide or hydrogen transmission pipeline" has the same meaning as in KRS 154.32-010;
- (8) "Coal severing and processing" has the same meaning as in KRS 154.32-010;
- (9) "Corporation" means the Bluegrass State Skills Corporation, or BSSC;
- (10) "Educational institution" means a public or nonpublic secondary or postsecondary institution or an independent provider within the Commonwealth authorized by law to provide a program of skills training or education beyond the secondary school level or to adult persons without a high school diploma or its equivalent;
- (11) "Employee" means any person who is:
 - (a) Currently a permanent full-time employee of the qualified company;
 - (b) Subject to the tax imposed by KRS 141.020; and
 - (c) Paid the minimum base hourly wage plus employee benefits equal to or greater than fifteen percent (15%) of the minimum base hourly wage. If the qualified company does not provide employee benefits equal to at least fifteen percent (15%) of the minimum base hourly wage, the qualified company may

still qualify if it provides the full-time employee total hourly compensation equal to or greater than one hundred fifteen percent (115%) of the minimum base hourly wage through increased hourly wages combined with at least one (1) company-paid employee benefit;

- (12) "Energy-efficient alternative fuel production" has the same meaning as in KRS 154.32-010;
- (13) "Gasification production" has the same meaning as in KRS 154.32-010;
- (14) "Grant-in-aid" means funding that is provided to qualified companies by the BSSC for the development or expansion of a program as provided in this chapter;
- (15) "Headquarters" has the same meaning as in KRS 154.32-010;
- (16) "Heritage county" means a county where the county population ranking determined by the cabinet under KRS 154.21-017 scores greater than or equal to ninety-seven (97);
- (17) "Hospital" has the same meaning as in KRS 154.32-010;
- (18) "Manufacturing" has the same meaning as in KRS 154.32-010;
- (19) "Minimum base hourly wage" means the minimum wage amount paid to an employee by a qualified company, which shall not be less than:
 - (a) Two hundred percent (200%) of the federal minimum wage for a company located in a heritage county; or
 - (b) Three hundred percent (300%) of the federal minimum wage for a company located in any other county;
- (20) "Nonretail service or technology" has the same meaning as in KRS 154.32-010;
- (21) "Occupational upgrade training" means employee training sponsored by a qualified company that is designed to qualify the employee for a promotional opportunity with the qualified company;
- (22) "Program" or "program of skills training or education consistent with employment needs" means a coordinated course of instruction which is designed to prepare individuals for employment in a specific trade, occupation, or profession. Such instruction may include:
 - (a) Classroom instruction;
 - (b) Classroom-related field, shop, factory, office, or laboratory work; and
 - (c) Basic skills, entry level training, job upgrading, retraining, and advance training;
- (23) (a) "Qualified company" means any corporation, limited liability company, partnership, limited partnership, sole proprietorship, business trust, or any other legal entity through which business is conducted that is engaged in or is planning to be engaged in one (1) or more of the following activities within the Commonwealth:
 - 1. Manufacturing;
 - 2. Agribusiness;
 - 3. Nonretail service or technology;
 - 4. Headquarter operations, regardless of the underlying business activity of

- the company;
5. Alternative fuel, gasification, energy-efficient alternative fuel, or renewable energy production;
 6. Carbon dioxide or hydrogen transmission pipeline;
 7. Coal severing and processing; or
 8. Hospital operations.
- (b) "Qualified company" does not include companies where the primary activity to be conducted within the Commonwealth is forestry, fishing, the provision of utilities, construction, wholesale trade, retail trade, real estate, rental and leasing, accommodation and food services, or public administration services;
- (24) "Renewable energy production" means the same as in KRS 154.32-010;
- (25) "Skills training investment credit" means the credit against Kentucky income tax imposed by KRS 141.020 or 141.040, and the limited liability entity tax imposed by KRS 141.0401, as provided in this subchapter;
- (26) "Skills upgrade training" means employee training sponsored by a qualified company that is designed to provide the employee with new skills necessary to enhance productivity, improve performance, or retain employment, including but not limited to technical and interpersonal skills, and training that is designed to enhance computer skills, communication skills, problem solving, reading, writing, or math skills of employees who are unable to function effectively on the job due to deficiencies in these areas, are unable to advance on the job, or who risk displacement because their skill deficiencies inhibit their training potential for new technology; and
- (27) "Technical assistance" means professional and any other assistance provided by qualified companies to an educational institution, which is reasonably calculated to support directly the development and expansion of a particular program as defined herein.

Effective: April 27, 2026

History: Amended 2026 Ky. Acts ch. 198, sec. 4, effective April 27, 2026. -- Amended 2023 Ky. Acts ch. 75, sec. 7, effective June 29, 2023. -- Amended 2021 Ky. Acts ch. 185, sec. 102, effective June 29, 2021. -- Amended 2018 Ky. Acts ch. 199, sec. 11, effective July 14, 2018. -- Amended 2006 Ky. Acts ch. 149, sec. 209, effective July 12, 2006. -- Amended 2000 Ky. Acts ch. 300, sec. 5, effective July 14, 2000; and ch. 526, sec. 13, effective July 14, 2000. -- Amended 1996 Ky. Acts ch. 194, sec. 17, effective July 15, 1996. -- Repealed and reenacted 1990 Ky. Acts ch. 476, Pt. V., sec. 391, effective July 13, 1990. -- Created 1984 Ky. Acts ch. 211, sec. 1, effective July 13, 1984.

Formerly codified as KRS 157.710.

Legislative Research Commission Note (4/27/2026). Under the authority of KRS 7.136(1), the reviser of statutes has altered the internal numbering of this statute during codification to place the terms in alphabetical order. The words in the text were not changed.