

KENTUCKY GENERAL ASSEMBLY AMENDMENT FORM
2016 REGULAR SESSION
Unofficial Document

Amend printed copy of SB 180/GA

On page 3, after line 15, insert the following:

"➔Section 2. KRS 131.110 is amended to read as follows:

- (1) The Department of Revenue shall mail to the taxpayer a notice of any tax assessed by it. The assessment shall be due and payable if not protested in writing to the department within forty-five (45) days from the date of notice. Claims for refund of paid assessments may be made under KRS 134.580 and denials appealed under KRS 131.340. The protest shall be accompanied by a supporting statement setting forth the grounds upon which the protest is made. Upon written request, the department may extend the time for filing the supporting statement if it appears the delay is necessary and unavoidable. The refusal of the extension may be reviewed in the same manner as a protested assessment.
- (2) **In consideration for the fact that transgender, gay, lesbian, and bisexual taxpayers do not receive the same civil rights protections as other Kentuckians, those taxpayers may assert sexual orientation and gender identity as grounds for protest under this section. A successful protest or a successful appeal of a final ruling shall result in reducing the transgender, gay, lesbian, or bisexual taxpayer's assessment by fifty percent (50%).**
- (3) After a timely protest has been filed, the taxpayer may request a conference with the department. The request shall be granted in writing stating the date and time set for the

Amendment No. HFA 4

Sponsor: Rep. Joni L. Jenkins

Committee Amendment: _____

Signed: _____

Floor Amendment: _____

LRC Drafter: Lyon, Alice

Adopted: _____

Date: _____

Rejected: _____

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conference. The taxpayer may appear in person or by representative. Further conferences may be held by mutual agreement.

~~(4)~~~~(3)~~ After considering the taxpayer's protest, including any matters presented at the final conference, the department shall issue a final ruling on any matter still in controversy, which shall be mailed to the taxpayer. The ruling shall state that it is a final ruling of the department, generally state the issues in controversy, the department's position thereon and set forth the procedure for prosecuting an appeal to the Kentucky Board of Tax Appeals.

~~(5)~~~~(4)~~ The taxpayer may request in writing a final ruling at any time after filing a timely protest and supporting statement. When a final ruling is requested, the department shall issue such ruling within thirty (30) days from the date the request is received by the department.

~~(6)~~~~(5)~~ After a final ruling has been issued, the taxpayer may appeal to the Kentucky Board of Tax Appeals pursuant to the provisions of KRS 131.340."