

1 AN ACT relating to taxation.

2 ***Be it enacted by the General Assembly of the Commonwealth of Kentucky:***

3 ➔Section 1. KRS 131.030 is amended to read as follows:

- 4 (1) The department~~[of Revenue]~~ shall exercise all administrative functions of the state
5 in relation to the state revenue and tax laws, the licensing and registering of motor
6 vehicles, the equalization of tax assessments, the assessment of public utilities and
7 public service corporations for taxes, the assessment of franchises, the supervision
8 of tax collections, and the enforcement of revenue and tax laws, either directly or
9 through supervision of tax administration activity in other departments to which the
10 department may commit administration of certain taxes.
- 11 (2) The department shall have all the powers and duties with reference to assessment or
12 equalization of the assessment of property heretofore exercised or performed by any
13 state board or commission.
- 14 (3) The department shall have all the powers and duties necessary to consider and settle
15 tax cases under KRS 131.110 and refund claims made under KRS 134.580. The
16 department is encouraged to settle controversies on a fair and equitable basis and
17 shall be authorized to settle tax controversies based on the hazards of litigation
18 applicable to them.
- 19 (4) The department shall have all the powers and duties necessary to collect any debts
20 owed to the Commonwealth, or any local government of the Commonwealth, that
21 are referred to the department by an organizational unit or administrative body in
22 the executive branch of state government, as defined in KRS 12.010, the Court of
23 Justice in the judicial branch of state government, and any local government, under
24 KRS 45.237 and 45.241.