

1 AN ACT relating to the taxation of off-road vehicles.

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

3 ➔Section 1. KRS 132.010 is amended to read as follows:

4 As used in this chapter, unless the context otherwise requires:

- 5 (1) "Department" means the Department of Revenue;
- 6 (2) "Taxpayer" means any person made liable by law to file a return or pay a tax;
- 7 (3) "Real property" includes all lands within this state and improvements thereon;
- 8 (4) "Personal property" includes every species and character of property, tangible and  
9 intangible, other than real property;
- 10 (5) "Resident" means any person who has taken up a place of abode within this state  
11 with the intention of continuing to abide in this state; any person who has had his or  
12 her actual or habitual place of abode in this state for the larger portion of the twelve  
13 (12) months next preceding the date as of which an assessment is due to be made  
14 shall be deemed to have intended to become a resident of this state;
- 15 (6) "Compensating tax rate" means that rate which, rounded to the next higher one-  
16 tenth of one cent (\$0.001) per one hundred dollars (\$100) of assessed value and  
17 applied to the current year's assessment of the property subject to taxation by a  
18 taxing district, excluding new property and personal property, produces an amount  
19 of revenue approximately equal to that produced in the preceding year from real  
20 property. However, in no event shall the compensating tax rate be a rate which,  
21 when applied to the total current year assessment of all classes of taxable property,  
22 produces an amount of revenue less than was produced in the preceding year from  
23 all classes of taxable property. For purposes of this subsection, "property subject to  
24 taxation" means the total fair cash value of all property subject to full local rates,  
25 less the total valuation exempted from taxation by the homestead exemption  
26 provision of the Constitution and the difference between the fair cash value and  
27 agricultural or horticultural value of agricultural or horticultural land;

- 1 (7) "Net assessment growth" means the difference between:
- 2 (a) The total valuation of property subject to taxation by the county, city, school  
3 district, or special district in the preceding year, less the total valuation  
4 exempted from taxation by the homestead exemption provision of the  
5 Constitution in the current year over that exempted in the preceding year, and
- 6 (b) The total valuation of property subject to taxation by the county, city, school  
7 district, or special district for the current year;
- 8 (8) "New property" means the net difference in taxable value between real property  
9 additions and deletions to the property tax roll for the current year. "Real property  
10 additions" shall mean:
- 11 (a) Property annexed or incorporated by a municipal corporation, or any other  
12 taxing jurisdiction; however, this definition shall not apply to property  
13 acquired through the merger or consolidation of school districts, or the  
14 transfer of property from one (1) school district to another;
- 15 (b) Property, the ownership of which has been transferred from a tax-exempt  
16 entity to a nontax-exempt entity;
- 17 (c) The value of improvements to existing nonresidential property;
- 18 (d) The value of new residential improvements to property;
- 19 (e) The value of improvements to existing residential property when the  
20 improvement increases the assessed value of the property by fifty percent  
21 (50%) or more;
- 22 (f) Property created by the subdivision of unimproved property, provided, that  
23 when ~~the~~<sup>such</sup> property is reclassified from farm to subdivision by the  
24 property valuation administrator, the value of ~~the~~<sup>such</sup> property as a farm  
25 shall be a deletion from that category;
- 26 (g) Property exempt from taxation, as an inducement for industrial or business  
27 use, at the expiration of its tax exempt status;

1 (h) Property, the tax rate of which will change, according to the provisions of  
2 KRS 82.085, to reflect additional urban services to be provided by the taxing  
3 jurisdiction, provided, however, that ~~the~~<sup>such</sup> property shall be considered  
4 "real property additions" only in proportion to the additional urban services to  
5 be provided to the property over the urban services previously provided; and

6 (i) The value of improvements to real property previously under assessment  
7 moratorium.

8 "Real property deletions" shall be limited to the value of real property removed  
9 from, or reduced over the preceding year on, the property tax roll for the current  
10 year;

11 (9) "Agricultural land" means:

12 (a) Any tract of land, including all income-producing improvements, of at least  
13 ten (10) contiguous acres in area used for the production of livestock,  
14 livestock products, poultry, poultry products and/or the growing of tobacco  
15 and/or other crops including timber;

16 (b) Any tract of land, including all income-producing improvements, of at least  
17 five (5) contiguous acres in area commercially used for aquaculture; or

18 (c) Any tract of land devoted to and meeting the requirements and qualifications  
19 for payments pursuant to agriculture programs under an agreement with the  
20 state or federal government;

21 (10) "Horticultural land" means any tract of land, including all income-producing  
22 improvements, of at least five (5) contiguous acres in area commercially used for  
23 the cultivation of a garden, orchard, or the raising of fruits or nuts, vegetables,  
24 flowers, or ornamental plants;

25 (11) "Agricultural or horticultural value" means the use value of "agricultural or  
26 horticultural land" based upon income-producing capability and comparable sales of  
27 farmland purchased for farm purposes where the price is indicative of farm use

- 1 value, excluding sales representing purchases for farm expansion, better  
2 accessibility, and other factors which inflate the purchase price beyond farm use  
3 value, if any, considering the following factors as they affect a taxable unit:
- 4 (a) Relative percentages of tillable land, pasture land, and woodland;
  - 5 (b) Degree of productivity of the soil;
  - 6 (c) Risk of flooding;
  - 7 (d) Improvements to and on the land that relate to the production of income;
  - 8 (e) Row crop capability including allotted crops other than tobacco;
  - 9 (f) Accessibility to all-weather roads and markets; and
  - 10 (g) Factors which affect the general agricultural or horticultural economy, such  
11 as: interest, price of farm products, cost of farm materials and supplies, labor,  
12 or any economic factor which would affect net farm income;
- 13 (12) "Deferred tax" means the difference in the tax based on agricultural or horticultural  
14 value and the tax based on fair cash value;
- 15 (13) "Homestead" means real property maintained as the permanent residence of the  
16 owner with all land and improvements adjoining and contiguous thereto including  
17 but not limited to lawns, drives, flower or vegetable gardens, outbuildings, and all  
18 other land connected thereto;
- 19 (14) "Residential unit" means all or that part of real property occupied as the permanent  
20 residence of the owner;
- 21 (15) "Special benefits" are those which are provided by public works not financed  
22 through the general tax levy but through special assessments against the benefited  
23 property;
- 24 (16) "Mobile home" means a structure, transportable in one (1) or more sections, which  
25 when erected on site measures eight (8) body feet or more in width and thirty-two  
26 (32) body feet or more in length, and which is built on a permanent chassis and  
27 designed to be used as a dwelling, with or without a permanent foundation, when

1 connected to the required utilities, and includes the plumbing, heating, air-  
2 conditioning, and electrical systems contained therein. It may be used as a place of  
3 residence, business, profession, or trade by the owner, lessee, or their assigns and  
4 may consist of one (1) or more units that can be attached or joined together to  
5 comprise an integral unit or condominium structure;

6 (17) "Recreational vehicle" means a vehicular type unit primarily designed as temporary  
7 living quarters for recreational, camping, or travel use, which either has its own  
8 motive power or is mounted on or drawn by another vehicle. The basic entities are:  
9 travel trailer, camping trailer, truck camper, and motor home. *As used in this*  
10 *subsection:*

11 (a) "Travel trailer" *means* a vehicular unit, mounted on wheels, designed to  
12 provide temporary living quarters for recreational, camping, or travel use, and  
13 of *a* ~~such~~ size or weight *that does not* ~~as not to~~ require special highway  
14 movement permits when drawn by a motorized vehicle, and with a living area  
15 of less than two hundred twenty (220) square feet, excluding built-in  
16 equipment (such as wardrobes, closets, cabinets, kitchen units or fixtures) and  
17 bath and toilet rooms; *and*

18 (b) "Camping trailer" *means* a vehicular portable unit mounted on wheels and  
19 constructed with collapsible partial side walls which fold for towing by  
20 another vehicle and unfold at the camp site to provide temporary living  
21 quarters for recreational, camping, or travel use; *and*

22 (c) "Truck camper" *means* a portable unit constructed to provide temporary  
23 living quarters for recreational, travel, or camping use, consisting of a roof,  
24 floor, and sides, designed to be loaded onto and unloaded from the bed of a  
25 pick-up truck; *and*

26 (d) "Motor home" *means* a vehicular unit designed to provide temporary  
27 living quarters for recreational, camping, or travel use built on or permanently

1 attached to a self-propelled motor vehicle chassis or on a chassis cab or van  
2 which is an integral part of the completed vehicle;

3 (18) "Hazardous substances" shall have the meaning provided in KRS 224.1-400;

4 (19) "Pollutant or contaminant" shall have the meaning provided in KRS 224.1-400;

5 (20) "Release" shall have the meaning as provided in either or both KRS 224.1-400 and  
6 KRS 224.60-115;

7 (21) "Qualifying voluntary environmental remediation property" means real property  
8 subject to the provisions of KRS 224.1-400 and 224.1-405, or 224.60-135 where the  
9 Energy and Environment Cabinet has made a determination that:

10 (a) All releases of hazardous substances, pollutants, contaminants, petroleum, or  
11 petroleum products at the property occurred prior to the property owner's  
12 acquisition of the property;

13 (b) The property owner has made all appropriate inquiry into previous ownership  
14 and uses of the property in accordance with generally accepted practices prior  
15 to the acquisition of the property;

16 (c) The property owner or a responsible party has provided all legally required  
17 notices with respect to hazardous substances, pollutants, contaminants,  
18 petroleum, or petroleum products found at the property;

19 (d) The property owner is in compliance with all land use restrictions and does  
20 not impede the effectiveness or integrity of any institutional control;

21 (e) The property owner complied with any information request or administrative  
22 subpoena under KRS Chapter 224; and

23 (f) The property owner is not affiliated with any person who is potentially liable  
24 for the release of hazardous substances, pollutants, contaminants, petroleum,  
25 or petroleum products on the property pursuant to KRS 224.1-400, 224.1-405,  
26 or 224.60-135, through:

27 1. Direct or indirect familial relationship;

- 1           2. Any contractual, corporate, or financial relationship, excluding  
2           relationships created by instruments conveying or financing title or by  
3           contracts for sale of goods or services; or
- 4           3. Reorganization of a business entity that was potentially liable;
- 5 (22) "Intangible personal property" means stocks, mutual funds, money market funds,  
6           bonds, loans, notes, mortgages, accounts receivable, land contracts, cash, credits,  
7           patents, trademarks, copyrights, tobacco base, allotments, annuities, deferred  
8           compensation, retirement plans, and any other type of personal property that is not  
9           tangible personal property;
- 10 (23) (a) "County" means any county, consolidated local government, urban-county  
11           government, unified local government, or charter county government;
- 12           (b) "Fiscal court" means the legislative body of any county, consolidated local  
13           government, urban-county government, unified local government, or charter  
14           county government; and
- 15           (c) "County judge/executive" means the chief executive officer of any county,  
16           consolidated local government, urban-county government, unified local  
17           government, or charter county government;
- 18 (24) "Taxing district" means any entity with the authority to levy a local ad valorem tax,  
19           including special purpose governmental entities;
- 20 (25) "Special purpose governmental entity" shall have the same meaning as in KRS  
21           65A.010, and as used in this chapter shall include only those special purpose  
22           governmental entities with the authority to levy ad valorem taxes, and that are not  
23           specifically exempt from the provisions of this chapter by another provision of the  
24           Kentucky Revised Statutes;
- 25 (26) (a) "Broadcast" means the transmission of audio, video, or other signals, through  
26           any electronic, radio, light, or similar medium or method now in existence or  
27           later devised over the airwaves to the public in general.

1 (b) "Broadcast" shall not apply to operations performed by multichannel video  
 2 programming service providers as defined in KRS 136.602 or any other  
 3 operations that transmit audio, video, or other signals, exclusively to persons  
 4 for a fee; ~~and~~

5 (27) "Livestock" means cattle, sheep, swine, goats, horses, alpacas, llamas, buffaloes,  
 6 and any other animals of the bovine, ovine, porcine, caprine, equine, or camelid  
 7 species; and

8 **(28) (a) "Off-road vehicle" means all-terrain vehicles (ATVs), dirt bikes, dune**  
 9 **buggies, go-karts, and utility task vehicles (UTVs) that are manufactured**  
 10 **for recreational off-road use and equipped with two (2) or more tracks or**  
 11 **wheels with low-pressure tires that are designed for use over rugged terrain.**

12 **(b) "Off-road vehicle" does not mean motor vehicles, bicycles, motorcycles,**  
 13 **mopeds, kids' battery-operated ride-on toys, lawn tractors, scooters,**  
 14 **wheelchairs, or golf carts.**

15 ➔Section 2. KRS 132.200 is amended to read as follows:

16 All property subject to taxation for state purposes shall also be subject to taxation in the  
 17 county, city, school, or other taxing district in which it has a taxable situs, except the class  
 18 of property described in KRS 132.030 and the following classes of property, which shall  
 19 be subject to taxation for state purposes only:

- 20 (1) Farm implements and farm machinery owned by or leased to a person actually  
 21 engaged in farming and used in his farm operation;
- 22 (2) Livestock, ratite birds, and domestic fowl;
- 23 (3) Capital stock of savings and loan associations;
- 24 (4) Machinery actually engaged in manufacturing, products in the course of  
 25 manufacture, and raw material actually on hand at the plant for the purpose of  
 26 manufacture. The printing, publication, and distribution of a newspaper or operating  
 27 a job printing plant shall be deemed to be manufacturing;



- 1 (5) (a) Commercial radio and television equipment used to receive, capture, produce,  
2 edit, enhance, modify, process, store, convey, or transmit audio or video  
3 content or electronic signals which are broadcast over the air to an antenna;
- 4 (b) Equipment directly used or associated with the equipment identified in  
5 paragraph (a) of this subsection, including radio and television towers used to  
6 transmit or facilitate the transmission of the signal broadcast, but excluding  
7 telephone and cellular communications towers; and
- 8 (c) Equipment used to gather or transmit weather information;
- 9 (6) Unmanufactured agricultural products. They shall be exempt from taxation for state  
10 purposes to the extent of the value, or amount, of any unpaid nonrecourse loans  
11 thereon granted by the United States government or any agency thereof, and except  
12 that cities and counties may each impose an ad valorem tax of not exceeding one  
13 and one-half cents (\$0.015) on each one hundred dollars (\$100) of the fair cash  
14 value of all unmanufactured tobacco and not exceeding four and one-half cents  
15 (\$0.045) on each one hundred dollars (\$100) of the fair cash value of all other  
16 unmanufactured agricultural products, subject to taxation within their limits that are  
17 not actually on hand at the plants of manufacturing concerns for the purpose of  
18 manufacture, nor in the hands of the producer or any agent of the producer to whom  
19 the products have been conveyed or assigned for the purpose of sale;
- 20 (7) All privately owned leasehold interest in industrial buildings, as defined under KRS  
21 103.200, owned and financed by a tax-exempt governmental unit, or tax-exempt  
22 statutory authority under the provisions of KRS Chapter 103, except that the rate  
23 shall not apply to the proportion of value of the leasehold interest created through  
24 any private financing;
- 25 (8) Tangible personal property which has been certified as a pollution control facility as  
26 defined in KRS 224.1-300. In the case of tangible personal property certified as a  
27 pollution control facility which is incorporated into a landfill facility, the tangible

- 1 personal property shall be presumed to remain tangible personal property for  
2 purposes of this subsection if the tangible personal property is being used for its  
3 intended purposes;
- 4 (9) Property which has been certified as an alcohol production facility as defined in  
5 KRS 247.910;
- 6 (10) On and after January 1, 1977, the assessed value of unmined coal shall be included  
7 in the formula contained in KRS 132.590(9) in determining the amount of county  
8 appropriation to the office of the property valuation administrator;
- 9 (11) Tangible personal property located in a foreign trade zone established pursuant to  
10 19 U.S.C. sec. 81, provided that the zone is activated in accordance with the  
11 regulations of the United States Customs Service and the Foreign Trade Zones  
12 Board;
- 13 (12) Motor vehicles qualifying for permanent registration as historic motor vehicles  
14 under the provisions of KRS 186.043. However, nothing herein shall be construed  
15 to exempt historical motor vehicles from the usage tax imposed by KRS 138.460;
- 16 (13) Property which has been certified as a fluidized bed energy production facility as  
17 defined in KRS 211.390;
- 18 (14) All motor vehicles:
- 19 (a) Held for sale in the inventory of a licensed motor vehicle dealer, including  
20 motor vehicle auction dealers, which are not currently titled and registered in  
21 Kentucky and are held on an assignment pursuant to the provisions of KRS  
22 186A.230;
- 23 (b) That are in the possession of a licensed motor vehicle dealer, including  
24 licensed motor vehicle auction dealers, for sale, although ownership has not  
25 been transferred to the dealer; and
- 26 (c) With a salvage title held by an insurance company;
- 27 (15) Machinery or equipment owned by a business, industry, or organization in order to

- 1 collect, source separate, compress, bale, shred, or otherwise handle waste materials  
2 if the machinery or equipment is primarily used for recycling purposes as defined in  
3 KRS 139.010;
- 4 (16) New farm machinery and other equipment held in the retailer's inventory for sale  
5 under a floor plan financing arrangement by a retailer, as defined under KRS  
6 365.800;
- 7 (17) New boats and new marine equipment held for retail sale under a floor plan  
8 financing arrangement by a dealer registered under KRS 235.220;
- 9 (18) Aircraft not used in the business of transporting persons or property for  
10 compensation or hire if an exemption is approved by the county, city, school, or  
11 other taxing district in which the aircraft has its taxable situs;
- 12 (19) Federally documented vessels not used in the business of transporting persons or  
13 property for compensation or hire or for other commercial purposes, if an  
14 exemption is approved by the county, city, school, or other taxing district in which  
15 the federally documented vessel has its taxable situs;
- 16 (20) Any nonferrous metal that conforms to the quality, shape, and weight specifications  
17 set by the New York Mercantile Exchange's special contract rules for metals, and  
18 which is located or stored in a commodity warehouse and held on warrant, or for  
19 which a written request has been made to a commodity warehouse to place it on  
20 warrant, according to the rules and regulations of a trading facility. In this  
21 subsection:
- 22 (a) "Commodity warehouse" means a warehouse, shipping plant, depository, or  
23 other facility that has been designated or approved by a trading facility as a  
24 regular delivery point for a commodity on contracts of sale for future delivery;  
25 and
- 26 (b) "Trading facility" means a facility that is designated by or registered with the  
27 federal Commodity Futures Trading Commission under 7 U.S.C. secs. 1 et

1           seq. "Trading facility" includes the Board of Trade of the City of Chicago, the  
2           Chicago Mercantile Exchange, and the New York Mercantile Exchange;

3 (21) Qualifying voluntary environmental remediation property for a period of three (3)  
4           years following the Energy and Environment Cabinet's issuance of a No Further  
5           Action Letter or its equivalent, pursuant to the correction of the effect of all known  
6           releases of hazardous substances, pollutants, contaminants, petroleum, or petroleum  
7           products located on the property consistent with a corrective action plan approved  
8           by the Energy and Environment Cabinet pursuant to KRS 224.1-400, 224.1-405, or  
9           224.60-135, and provided the cleanup was not financed through a public grant  
10          program of the petroleum storage tank environmental assurance fund;

11 (22) Biotechnology products held in a warehouse for distribution by the manufacturer or  
12          by an affiliate of the manufacturer. For the purposes of this section:

13       (a) "Biotechnology products" means those products that are applicable to the  
14          prevention, treatment, or cure of a disease or condition of human beings and  
15          that are produced using living organisms, materials derived from living  
16          organisms, or cellular, subcellular, or molecular components of living  
17          organisms. Biotechnology products does not include pharmaceutical products  
18          which are produced from chemical compounds;

19       (b) "Warehouse" includes any establishment that is designed to house or store  
20          biotechnology products, but does not include blood banks, plasma centers, or  
21          other similar establishments;

22       (c) "Affiliate" means an individual, partnership, or corporation that directly or  
23          indirectly owns or controls, or is owned or controlled by, or is under common  
24          ownership or control with, another individual, partnership, or corporation;{  
25          and}

26 (23) Recreational vehicles held for sale in a retailer's inventory; and

27 (24) (a) Off-road vehicles held for sale in a retailer's inventory, but only for

1 calendar years beginning on or after January 1, 2019, and ending before  
 2 January 1, 2023.

3 (b) The purpose of paragraph (a) of this subsection is to create similarity in the  
 4 taxation of off-road vehicle inventory and motor vehicle inventory.

5 (c) On or before December 1 of each year for which the exemption under  
 6 paragraph (a) of this subsection is available, the department shall report to  
 7 the Interim Joint Committee on Appropriations and Revenue:

8 1. The total number of tax returns filed, by year, reporting off-road  
 9 vehicles;

10 2. The total number of tax returns filed, by county, reporting off-road  
 11 vehicles;

12 3. The total dollar amount of local tax exempted, by year, for off-road  
 13 vehicles reported on a tax return; and

14 4. The total dollar amount of local tax exempted, by county, for off-road  
 15 vehicles reported on a tax return.

16 ➔Section 3. KRS 131.190 is amended to read as follows:

17 (1) No present or former commissioner or employee of the department, present or  
 18 former member of a county board of assessment appeals, present or former property  
 19 valuation administrator or employee, present or former secretary or employee of the  
 20 Finance and Administration Cabinet, former secretary or employee of the Revenue  
 21 Cabinet, or any other person, shall intentionally and without authorization inspect or  
 22 divulge any information acquired by him of the affairs of any person, or information  
 23 regarding the tax schedules, returns, or reports required to be filed with the  
 24 department or other proper officer, or any information produced by a hearing or  
 25 investigation, insofar as the information may have to do with the affairs of the  
 26 person's business.

27 (2) The prohibition established by subsection (1) of this section shall not extend to:

- 1 (a) Information required in prosecutions for making false reports or returns of  
2 property for taxation, or any other infraction of the tax laws;
- 3 (b) Any matter properly entered upon any assessment record, or in any way made  
4 a matter of public record;
- 5 (c) Furnishing any taxpayer or his properly authorized agent with information  
6 respecting his own return;
- 7 (d) Testimony provided by the commissioner or any employee of the department  
8 in any court, or the introduction as evidence of returns or reports filed with the  
9 department, in an action for violation of state or federal tax laws or in any  
10 action challenging state or federal tax laws;
- 11 (e) Providing an owner of unmined coal, oil or gas reserves, and other mineral or  
12 energy resources assessed under KRS 132.820, or owners of surface land  
13 under which the unmined minerals lie, factual information about the owner's  
14 property derived from third-party returns filed for that owner's property, under  
15 the provisions of KRS 132.820, that is used to determine the owner's  
16 assessment. This information shall be provided to the owner on a confidential  
17 basis, and the owner shall be subject to the penalties provided in KRS  
18 131.990(2). The third-party filer shall be given prior notice of any disclosure  
19 of information to the owner that was provided by the third-party filer;
- 20 (f) Providing to a third-party purchaser pursuant to an order entered in a  
21 foreclosure action filed in a court of competent jurisdiction, factual  
22 information related to the owner or lessee of coal, oil, gas reserves, or any  
23 other mineral resources assessed under KRS 132.820. The department may  
24 promulgate an administrative regulation establishing a fee schedule for the  
25 provision of the information described in this paragraph. Any fee imposed  
26 shall not exceed the greater of the actual cost of providing the information or  
27 ten dollars (\$10);

- 1 (g) Providing information to a licensing agency, the Transportation Cabinet, or  
2 the Kentucky Supreme Court under KRS 131.1817;
- 3 (h) Statistics of gasoline and special fuels gallonage reported to the department  
4 under KRS 138.210 to 138.448;
- 5 (i) Providing any utility gross receipts license tax return information that is  
6 necessary to administer the provisions of KRS 160.613 to 160.617 to  
7 applicable school districts on a confidential basis; or
- 8 (j) Providing information to the Legislative Research Commission under:
- 9 1. KRS 139.519 for purposes of the sales and use tax refund on building  
10 materials used for disaster recovery;
- 11 2. KRS 141.436 for purposes of the energy efficiency products credits;
- 12 3. KRS 141.437 for purposes of the ENERGY STAR home and the  
13 ENERGY STAR manufactured home credits;
- 14 4. KRS 148.544 for purposes of the film industry incentives;
- 15 5. KRS 154.26-095 for purposes of the Kentucky industrial revitalization  
16 tax credits and the job assessment fees;
- 17 6. KRS 141.068 for purposes of the Kentucky investment fund;
- 18 7. KRS 141.396 for purposes of the angel investor tax credit;
- 19 8. KRS 141.389 for purposes of the distilled spirits credit;~~and~~
- 20 9. KRS 141.408 for purposes of the inventory credit; **and**
- 21 **10. Section 2 of this Act for purposes of the off-road vehicle tax**  
22 **exemption.**
- 23 (3) The commissioner shall make available any information for official use only and on  
24 a confidential basis to the proper officer, agency, board or commission of this state,  
25 any Kentucky county, any Kentucky city, any other state, or the federal government,  
26 under reciprocal agreements whereby the department shall receive similar or useful  
27 information in return.

- 1 (4) Access to and inspection of information received from the Internal Revenue Service  
2 is for department use only, and is restricted to tax administration purposes.  
3 Information received from the Internal Revenue Service shall not be made available  
4 to any other agency of state government, or any county, city, or other state, and shall  
5 not be inspected intentionally and without authorization by any present secretary or  
6 employee of the Finance and Administration Cabinet, commissioner or employee of  
7 the department, or any other person.
- 8 (5) Statistics of crude oil as reported to the Department of Revenue under the crude oil  
9 excise tax requirements of KRS Chapter 137 and statistics of natural gas production  
10 as reported to the Department of Revenue under the natural resources severance tax  
11 requirements of KRS Chapter 143A may be made public by the department by  
12 release to the Energy and Environment Cabinet, Department for Natural Resources.
- 13 (6) Notwithstanding any provision of law to the contrary, beginning with mine-map  
14 submissions for the 1989 tax year, the department may make public or divulge only  
15 those portions of mine maps submitted by taxpayers to the department pursuant to  
16 KRS Chapter 132 for ad valorem tax purposes that depict the boundaries of mined-  
17 out parcel areas. These electronic maps shall not be relied upon to determine actual  
18 boundaries of mined-out parcel areas. Property boundaries contained in mine maps  
19 required under KRS Chapters 350 and 352 shall not be construed to constitute land  
20 surveying or boundary surveys as defined by KRS 322.010 and any administrative  
21 regulations promulgated thereto.