

1 AN ACT relating to tax expenditures.

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

3 ➔SECTION 1. A NEW SECTION OF KRS CHAPTER 7A IS CREATED TO  
4 READ AS FOLLOWS:

5 *(1) As used in this section:*

6 *(a) "Agency" means any "organizational unit" or "administrative body" as*  
7 *defined in KRS 12.010;*

8 *(b) "Board" means the Tax Expenditure Oversight Board established by*  
9 *subsection (2) of this section; and*

10 *(c) "Tax expenditure" means a statutory provision that allows a special*  
11 *exclusion, exemption, or deduction, or which provides a special benefit,*  
12 *credit, rate of taxation, or deferral of tax liability to benefit specific activities*  
13 *or groups of taxpayers, resulting in a reduction of revenues that would*  
14 *otherwise be received by the commonwealth.*

15 *(2) The Tax Expenditure Oversight Board of the Kentucky General Assembly is*  
16 *hereby established.*

17 *(3) The purpose of the board shall be to review, analyze, provide oversight, and make*  
18 *recommendations to the General Assembly about tax expenditures and programs*  
19 *that create tax expenditures.*

20 *(4) The board shall be composed of the following seventeen (17) members:*

21 *(a) Four (4) members of the General Assembly appointed by the President of*  
22 *the Senate, each of whom shall serve while a member of the Senate for the*  
23 *term for which he or she has been elected, one (1) of whom shall be the*  
24 *chair or a vice chair of the Senate Standing Committee on Appropriations*  
25 *and Revenue, and one (1) of whom the President of the Senate shall*  
26 *designate as co-chair of the board;*

27 *(b) Four (4) members of the General Assembly appointed by the Speaker of the*

- 1           House of Representatives, each of whom shall serve while a member of the  
2           House for the term for which he or she has been elected, one (1) of whom  
3           shall be the chair or a vice chair of the House Standing Committee on  
4           Appropriations and Revenue, and one (1) of whom the Speaker shall  
5           designate as co-chair of the board;
- 6           (c) Two (2) members of the General Assembly appointed by the Minority Floor  
7           Leader of the Senate, each of whom shall serve while a member of the  
8           Senate for the term for which he or she has been elected;
- 9           (d) Two (2) members of the General Assembly appointed by the Minority Floor  
10           Leader of the House of Representatives, each of whom shall serve while a  
11           member of the House for the term for which he or she has been elected;
- 12           (e) The commissioner of the Department of Revenue or his or her designee;
- 13           (f) The Auditor of Public Accounts or his or her designee;
- 14           (g) The state budget director or his or her designee; and
- 15           (h) Two (2) members of the public jointly appointed by the President of the  
16           Senate and the Speaker of the House of Representatives:
- 17           1. One (1) of whom is a tax attorney; and  
18           2. One (1) of whom is a certified public accountant;  
19           each with at least ten (10) years of experience in tax return preparation, tax  
20           litigation, or other related legal or accounting experience.
- 21           (5) (a) The co-chairs of the board shall have joint responsibilities for meeting  
22           agendas and presiding at board meetings.
- 23           (b) The board shall meet at least once every month during the interim calendar  
24           scheduled between the regular sessions of the General Assembly. On an  
25           alternating basis, each co-chair shall have the first option to set the monthly  
26           meeting date. Additional meetings may occur by agreement of both co-  
27           chairs.

- 1        (c) Members of the board shall be entitled to reimbursement for expenses  
2            incurred in the performance of their duties.
- 3        (d) A majority of the entire membership of the board shall constitute a quorum,  
4            and all actions of the board shall be by vote of a majority of its entire  
5            membership.
- 6        (e) The Legislative Research Commission shall have exclusive jurisdiction over  
7            the employment of personnel necessary to carry out the provisions of this  
8            section. Staff and operating costs of the board shall be provided from the  
9            budget of the Legislative Research Commission.
- 10      (6) The board shall have the authority to:
- 11            (a) Establish a process to review and evaluate each tax expenditure, and shall  
12            establish a process to develop a timeline requiring that all existing tax  
13            expenditures be reviewed within five (5) years of the effective date of this  
14            Act;
- 15            (b) 1. Require any agency to collect, report on, or provide any information  
16            necessary to carry out the duties of the board; and  
17            2. If information necessary to carry out the duties of the board is not  
18            available, require the agency to explain why the information is not  
19            available, and to recommend other information that might be  
20            available to assist the board in carrying out its duties;
- 21            (c) Conduct public hearings in the performance of its duties, at which it may  
22            request the testimony of officials of any state agency and solicit the  
23            testimony of interested individuals, groups, and the general public;
- 24            (d) Establish a uniform format for reports and data submitted to the board;
- 25            (e) Establish the frequency and due dates for reports and data submitted to the  
26            board;
- 27            (f) Conduct an impartial review of all the laws governing tax expenditures and

- 1 recommend any changes it may find desirable with respect to ending a tax  
2 expenditure at a future date, immediately repealing a tax expenditure, or  
3 otherwise changing a tax expenditure;
- 4 (g) Identify existing tax expenditures and related programs that do not have  
5 stated purposes or goals, or include benchmarks or performance standards,  
6 research their history, and recommend purposes, goals, benchmarks, and  
7 performance standards as applicable;
- 8 (h) Research issues related to existing or proposed tax expenditures; and
- 9 (i) Publish an annual report covering the board's evaluation and  
10 recommendations. The report shall be submitted to the Interim Joint  
11 Committee on Appropriations and Revenue no later than December 31 of  
12 each year and shall include, at a minimum:
- 13 1. A summary of the actions by the board during the year; and  
14 2. Any legislative recommendations made by the board.
- 15 (7) When enacting any new tax expenditure, the General Assembly shall:
- 16 (a) Establish the tax expenditure for no more than five (5) years;  
17 (b) State a purpose or goal for the tax expenditure;  
18 (c) Identify specific data that the agency administering the tax expenditure  
19 shall collect from individuals and entities benefiting from the tax  
20 expenditure so that the effectiveness of the tax expenditure can be evaluated  
21 by the board; and
- 22 (d) Require data, benchmarks, financial impact statements, cost-benefit  
23 analysis directly related to the tax expenditure, and any other information  
24 from the appropriate agency to be reported on an annual basis for  
25 evaluation of the tax expenditure.
- 26 (8) To facilitate the work of the board, the Department of Revenue and all agencies  
27 administering or responsible for tax expenditures shall, within twelve (12)

1 months of the effective date of this Act, work collaboratively to:

2 (a) Assign a unique number to each individual taxpayer to allow the tracking  
 3 of tax expenditures by taxpayer over time. The unique number shall not be  
 4 an individual's Social Security number or the tax identification number for  
 5 a business. The unique number shall be the same number for all:

6 1. Programs with tax expenditures in which the entity or individual  
 7 participates;

8 2. Taxes paid by the entity or individual;

9 3. Tax attributes reported by the entity or individual; and

10 4. Tax expenditures received or claimed by the entity or individual; and

11 (b) Identify a location or locations for the entity or individual by county based  
 12 on where the activity occurs or the entity or individual is located.

13 ➔Section 2. KRS 11.068 is amended to read as follows:

14 (1) There is created an agency of state government known as the Office of State Budget  
 15 Director. The office shall be attached for administrative purposes to the Office of  
 16 the Governor.

17 (2) The office shall include the following major organizational units:

18 (a) The Office of State Budget Director;

19 (b) The Governor's Office for Policy and Management;

20 (c) The Governor's Office for Policy Research; and

21 (d) The Governor's Office for Economic Analysis.

22 (3) The Office of State Budget Director shall be~~[-]~~ headed by the state budget director.

23 The state budget director shall be appointed by the Governor pursuant to KRS  
 24 11.040 and shall serve, under direction of the Governor, as state budget director and  
 25 secretary of the state planning committee. The office shall include such principal  
 26 assistants and supporting personnel appointed pursuant to KRS Chapter 12 as may  
 27 be necessary to carry out the functions of the office. The office shall have such

1 duties, rights, and responsibilities as are necessary to perform, without being limited  
2 to, the following functions:

3 ~~(a)~~<sup>[1-]</sup> Functions relative to the preparation, administration, and evaluation of  
4 the executive budget as provided in KRS Chapters 45 and 48 and in other  
5 laws, including but not limited to, capital construction budgeting, evaluation  
6 of state programs, program monitoring, financial and policy analysis and issue  
7 review, and executive policy implementation and compliance;

8 ~~(b)~~<sup>[2-]</sup> Continuous evaluation of statewide management and administrative  
9 procedures and practices, including but not limited to economic forecasting,  
10 technical assistance to state agencies, forms control, and special analytic  
11 studies as directed by the Governor; and

12 ~~(c)~~<sup>[3-]</sup> Staff planning functions of the state planning committee and evaluation  
13 of statewide management and administrative practices and procedures.

14 ~~(4)~~<sup>[4-]</sup> ~~(b)~~ **The** Governor's Office for Policy and Management **shall be**<sup>[5-]</sup> headed by the  
15 state budget director. The state budget director shall maintain staff employed  
16 pursuant to KRS Chapter 18A sufficient to carry out the functions of the office  
17 relating to state budgeting as provided in ~~paragraph (a) of this~~ subsection **(3) of**  
18 **this section** and state planning as provided in KRS Chapter 147, review of  
19 administrative regulations proposed by executive agencies prior to filing pursuant to  
20 KRS Chapter 13A and such other duties as may be assigned by the Governor.

21 ~~(5)~~<sup>[6-]</sup> ~~(e)~~ **The** Governor's Office for Policy Research **shall be**<sup>[7-]</sup> headed by the state  
22 budget director. The Governor's Office for Policy Research shall assist the state  
23 budget director in providing policy research data, information, and analysis to the  
24 Governor on public policy issues that impact the Commonwealth. The state budget  
25 director shall identify and direct the research to be completed and provided by the  
26 office. The state budget director shall maintain staff employed in accordance with  
27 KRS Chapter 18A sufficient to carry out the functions of the office.

1 ~~(6)(d)~~ ***The*** Governor's Office for Economic Analysis ***shall be***~~[-]~~ headed by the state  
2 budget director. The state budget director shall maintain staff employed in  
3 accordance with KRS Chapter 18A sufficient to carry out the functions of the  
4 office. The Governor's Office for Economic Analysis shall:

5 ***(a)*** Carry out the revenue estimating and economic analysis functions and  
6 responsibilities, including but not limited to the functions and responsibilities  
7 assigned to the Office of State Budget Director by KRS Chapter 48;~~[-]~~

8 ***(b)*** ~~[The Governor's Office for Economic Analysis shall]~~ Perform the tax  
9 administrative function of using tax data to provide the Department of  
10 Revenue with studies, projections, statistical analyses, and any other  
11 information that will assist the Department of Revenue in performing its tax  
12 administrative functions; ***and***

13 ***(c) 1. On or before November 30, 2021, and biennially on or before each***  
14 ***November 30 of each odd-numbered year thereafter, provide to the***  
15 ***Tax Expenditure Oversight Board created in Section 1 of this Act a***  
16 ***detailed estimate of the revenue loss resulting from each tax***  
17 ***expenditure, as defined in Section 1 of this Act, for the general fund***  
18 ***and road fund for the current fiscal year and the next two (2) fiscal***  
19 ***years.***

20 ***2. The Department of Revenue, the Cabinet for Economic Development,***  
21 ***and the Tourism, Arts and Heritage Cabinet and any other agency***  
22 ***with information relating to tax expenditures shall provide assistance***  
23 ***and furnish data to produce the detailed estimate.***

24 ***3. The detailed estimate of the revenue loss shall include analysis from:***  
25 ***a. A tax-by-tax view;***  
26 ***b. An entity-type view, including individuals, pass-through entities,***  
27 ***and corporations; and***

- 1                    c. An expenditure view, including a description for each tax type if  
2                    the expenditure crosses multiple taxes.
- 3                    4. The estimate for each tax expenditure shall include:
- 4                    a. A citation of the legal authority for the tax expenditure;
- 5                    b. The year and the bill number that authorized the tax  
6                    expenditure;
- 7                    c. A description of how the tax expenditure has changed over time,  
8                    if amendments to the statutory language have been enacted,  
9                    including the year and bill number that authorized the  
10                   amendment;
- 11                   d. The amount of projected revenue loss for each fiscal year;
- 12                   e. A description of the data used to form the estimate of revenue  
13                   loss, including:
- 14                   i. The source of the data;
- 15                   ii. The publication year or period related to the data;
- 16                   iii. The agency or entity producing the data;
- 17                   iv. The data set used, if a subset of the data source was  
18                   necessary;
- 19                   v. A complete data citation related to that source, including  
20                   electronic sources;
- 21                   vi. Whether the data is a line item from a Kentucky or federal  
22                   income tax return; and
- 23                   vii. Whether the data relates directly to Kentucky activity, and  
24                   if not, how the data was modified to obtain an estimate for  
25                   Commonwealth;
- 26                   f. If a purpose or goal is not included in the statute, a best  
27                   determination by the Office of State Budget Director of all



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*purposes or goals of the tax expenditure; and*  
*g. A statement regarding whether the purpose or goal of the tax expenditure:*  
*i. Is currently being met;*  
*ii. Has been met and the tax expenditure is no longer needed;*  
*or*  
*iii. Is not being met and the tax expenditure should be repealed or amended;*  
*including data which supports the statement.*

➔Section 3. KRS 131.020 is amended to read as follows:

- (1) The Department of Revenue, headed by a commissioner appointed by the secretary with the approval of the Governor, shall be organized into the following functional units:
  - (a) Office of the Commissioner, which shall consist of:
    - 1. The Division of Protest Resolution, headed by a division director who shall report directly to the commissioner. The division shall administer the protest functions for the department from office resolution through court action; and
    - 2. The Division of Taxpayer Ombudsman, headed by a division director who shall report to the commissioner. The division shall perform those duties set out in KRS 131.083;
  - (b) Office of Tax Policy and Regulation, headed by an executive director who shall report directly to the commissioner. The office shall be responsible for:
    - 1. Providing oral and written technical advice on Kentucky tax law;
    - 2. Drafting proposed tax legislation and regulations;
    - 3. Testifying before legislative committees on tax matters;
    - 4. Analyzing tax publications;

- 1           5.    Providing expert witness testimony in tax litigation cases;
- 2           6.    Providing consultation and assistance in protested tax cases;~~[-and]~~
- 3           7.    Conducting training and education programs; ***and***
- 4           8.    ***Collecting, reporting, and providing the data required under Section 1***
- 5                 ***of this Act by the Tax Expenditure Oversight Board;***

6           (c)   Office of Processing and Enforcement, headed by an executive director who  
7                 shall report directly to the commissioner. The office shall be responsible for  
8                 processing documents, depositing funds, collecting debt payments, and  
9                 coordinating, planning, and implementing a data integrity strategy. The office  
10                shall consist of the:

- 11           1.    Division of Operations, which shall be responsible for opening all tax  
12                 returns, preparing the returns for data capture, coordinating the data  
13                 capture process, depositing receipts, maintaining tax data, and assisting  
14                 other state agencies with similar operational aspects as negotiated  
15                 between the department and the other agency;
- 16           2.    Division of Collections, which shall be responsible for initiating all  
17                 collection enforcement activity related to due and owing tax  
18                 assessments, including protest resolution, and for assisting other state  
19                 agencies with similar collection aspects as negotiated between the  
20                 department and the other state agency;
- 21           3.    Division of Registration and Data Integrity, which shall be responsible  
22                 for registering businesses for tax purposes, ensuring that the data entered  
23                 into the department's tax systems is accurate and complete, and assisting  
24                 the taxing areas in proper procedures to ensure the accuracy of the data  
25                 over time; and
- 26           4.    Division of Application Development and Support, which shall be  
27                 responsible for providing project management, planning, analysis,

1 application development, implementation, security, support and  
2 maintenance for new and legacy systems of the Department of Revenue;

3 (d) Office of Property Valuation, headed by an executive director who shall report  
4 directly to the commissioner. The office shall consist of the:

5 1. Division of Local Support, which shall be responsible for providing  
6 supervision, assistance, and training to the property valuation  
7 administrators and sheriffs within the Commonwealth;

8 2. Division of State Valuation, which shall be responsible for providing  
9 assessments of public service companies and motor vehicles, and  
10 providing assistance to property valuation administrators and sheriffs  
11 with the administration of tangible and omitted property taxes within the  
12 Commonwealth; and

13 3. Division of Minerals Taxation and Geographical Information System  
14 Services, which shall be responsible for providing geographical  
15 information system mapping support, ensuring proper filing of severance  
16 tax returns, ensuring consistency of unmined coal assessments, and  
17 gathering and providing data to properly assess minerals to the property  
18 valuation administrators within the Commonwealth;

19 (e) Office of Sales and Excise Taxes, headed by an executive director who shall  
20 report directly to the commissioner. The office shall administer all matters  
21 relating to sales and use taxes and miscellaneous excise taxes, including but  
22 not limited to technical tax research, compliance, taxpayer assistance, tax-  
23 specific training, and publications. The office shall consist of the:

24 1. Division of Sales and Use Tax, which shall administer the sales and use  
25 tax; and

26 2. Division of Miscellaneous Taxes, which shall administer various other  
27 taxes, including but not limited to alcoholic beverage taxes; cigarette

1 enforcement fees, stamps, meters, and taxes; gasoline tax; bank  
2 franchise tax; inheritance and estate tax; insurance premiums and  
3 insurance surcharge taxes; motor vehicle tire fees and usage taxes; and  
4 special fuels taxes;

5 (f) Office of Income Taxation, headed by an executive director who shall report  
6 directly to the commissioner. The office shall administer all matters related to  
7 income and corporation license taxes, including technical tax research,  
8 compliance, taxpayer assistance, tax-specific training, and publications. The  
9 office shall consist of the:

- 10 1. Division of Individual Tax, which shall administer the following taxes  
11 or returns: individual income, fiduciary, and employer withholding; and
- 12 2. Division of Corporation Tax, which shall administer the corporation  
13 income tax, corporation license tax, pass-through entity withholding,  
14 and pass-through entity reporting requirements; and

15 (g) Office of Field Operations, headed by an executive director who shall report  
16 directly to the commissioner. The office shall manage the regional taxpayer  
17 service centers and the field audit program.

18 (2) The functions and duties of the department shall include conducting conferences,  
19 administering taxpayer protests, and settling tax controversies on a fair and  
20 equitable basis, taking into consideration the hazards of litigation to the  
21 Commonwealth of Kentucky and the taxpayer. The mission of the department shall  
22 be to afford an opportunity for taxpayers to have an independent informal review of  
23 the determinations of the audit functions of the department, and to attempt to fairly  
24 and equitably resolve tax controversies at the administrative level.

25 (3) The department shall maintain an accounting structure for the one hundred twenty  
26 (120) property valuation administrators' offices across the Commonwealth in order  
27 to facilitate use of the state payroll system and the budgeting process.

1 (4) Except as provided in KRS 131.190(4), the department shall fully cooperate with  
2 and make tax information available as prescribed under KRS 131.190(3) to the  
3 Governor's Office for Economic Analysis as necessary for the office to perform the  
4 tax administration function established in KRS 42.410.

5 (5) Executive directors and division directors established under this section shall be  
6 appointed by the secretary with the approval of the Governor.

7 ➔Section 4. KRS 131.190 is amended to read as follows:

8 (1) No present or former commissioner or employee of the department, present or  
9 former member of a county board of assessment appeals, present or former property  
10 valuation administrator or employee, present or former secretary or employee of the  
11 Finance and Administration Cabinet, former secretary or employee of the Revenue  
12 Cabinet, or any other person, shall intentionally and without authorization inspect or  
13 divulge any information acquired by him of the affairs of any person, or information  
14 regarding the tax schedules, returns, or reports required to be filed with the  
15 department or other proper officer, or any information produced by a hearing or  
16 investigation, insofar as the information may have to do with the affairs of the  
17 person's business.

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

19 (a) Information required in prosecutions for making false reports or returns of  
20 property for taxation, or any other infraction of the tax laws;

21 (b) Any matter properly entered upon any assessment record, or in any way made  
22 a matter of public record;

23 (c) Furnishing any taxpayer or his properly authorized agent with information  
24 respecting his own return;

25 (d) Testimony provided by the commissioner or any employee of the department  
26 in any court, or the introduction as evidence of returns or reports filed with the  
27 department, in an action for violation of state or federal tax laws or in any

- 1 action challenging state or federal tax laws;
- 2 (e) Providing an owner of unmined coal, oil or gas reserves, and other mineral or  
3 energy resources assessed under KRS 132.820, or owners of surface land  
4 under which the unmined minerals lie, factual information about the owner's  
5 property derived from third-party returns filed for that owner's property, under  
6 the provisions of KRS 132.820, that is used to determine the owner's  
7 assessment. This information shall be provided to the owner on a confidential  
8 basis, and the owner shall be subject to the penalties provided in KRS  
9 131.990(2). The third-party filer shall be given prior notice of any disclosure  
10 of information to the owner that was provided by the third-party filer;
- 11 (f) Providing to a third-party purchaser pursuant to an order entered in a  
12 foreclosure action filed in a court of competent jurisdiction, factual  
13 information related to the owner or lessee of coal, oil, gas reserves, or any  
14 other mineral resources assessed under KRS 132.820. The department may  
15 promulgate an administrative regulation establishing a fee schedule for the  
16 provision of the information described in this paragraph. Any fee imposed  
17 shall not exceed the greater of the actual cost of providing the information or  
18 ten dollars (\$10);
- 19 (g) Providing information to a licensing agency, the Transportation Cabinet, or  
20 the Kentucky Supreme Court under KRS 131.1817;
- 21 (h) Statistics of gasoline and special fuels gallonage reported to the department  
22 under KRS 138.210 to 138.448;
- 23 (i) Providing any utility gross receipts license tax return information that is  
24 necessary to administer the provisions of KRS 160.613 to 160.617 to  
25 applicable school districts on a confidential basis;
- 26 (j) Providing documents, data, or other information to a third party pursuant to an  
27 order issued by a court of competent jurisdiction; or

- 1 (k) Providing information to the:
- 2 1. Legislative Research Commission under:
- 3 a.~~[1.]~~ KRS 139.519 for purposes of the sales and use tax refund on
- 4 building materials used for disaster recovery;
- 5 b.~~[2.]~~ KRS 141.436 for purposes of the energy efficiency products
- 6 credits;
- 7 c.~~[3.]~~ KRS 141.437 for purposes of the ENERGY STAR home and the
- 8 ENERGY STAR manufactured home credits;
- 9 d.~~[4.]~~ KRS 148.544 for purposes of the film industry incentives;
- 10 e.~~[5.]~~ KRS 154.26-095 for purposes of the Kentucky industrial
- 11 revitalization tax credits and the job assessment fees;
- 12 f.~~[6.]~~ KRS 141.068 for purposes of the Kentucky investment fund;
- 13 g.~~[7.]~~ KRS 141.396 for purposes of the angel investor tax credit;
- 14 h.~~[8.]~~ KRS 141.389 for purposes of the distilled spirits credit;
- 15 i.~~[9.]~~ KRS 141.408 for purposes of the inventory credit; and
- 16 j.~~[10.]~~ KRS 141.390 for purposes of the recycling and composting
- 17 credit; or

18 **2. The Tax Expenditure Oversight Board under Section 1 of this Act.**

- 19 (3) The commissioner shall make available any information for official use only and on
- 20 a confidential basis to the proper officer, agency, board or commission of this state,
- 21 any Kentucky county, any Kentucky city, any other state, or the federal government,
- 22 under reciprocal agreements whereby the department shall receive similar or useful
- 23 information in return.
- 24 (4) Access to and inspection of information received from the Internal Revenue Service
- 25 is for department use only, and is restricted to tax administration purposes.
- 26 Information received from the Internal Revenue Service shall not be made available
- 27 to any other agency of state government, or any county, city, or other state, and shall

1 not be inspected intentionally and without authorization by any present secretary or  
2 employee of the Finance and Administration Cabinet, commissioner or employee of  
3 the department, or any other person.

4 (5) Statistics of crude oil as reported to the Department of Revenue under the crude oil  
5 excise tax requirements of KRS Chapter 137 and statistics of natural gas production  
6 as reported to the Department of Revenue under the natural resources severance tax  
7 requirements of KRS Chapter 143A may be made public by the department by  
8 release to the Energy and Environment Cabinet, Department for Natural Resources.

9 (6) Notwithstanding any provision of law to the contrary, beginning with mine-map  
10 submissions for the 1989 tax year, the department may make public or divulge only  
11 those portions of mine maps submitted by taxpayers to the department pursuant to  
12 KRS Chapter 132 for ad valorem tax purposes that depict the boundaries of mined-  
13 out parcel areas. These electronic maps shall not be relied upon to determine actual  
14 boundaries of mined-out parcel areas. Property boundaries contained in mine maps  
15 required under KRS Chapters 350 and 352 shall not be construed to constitute land  
16 surveying or boundary surveys as defined by KRS 322.010 and any administrative  
17 regulations promulgated thereto.