

1 AN ACT relating to reorganization.

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

3 ➔Section 1. KRS 42.0147 is amended to read as follows:

4 ~~[(1)]~~The Office of the Inspector General is established within the Office of the  
5 Secretary of the Finance and Administration Cabinet and shall be responsible for  
6 conducting various investigations within the executive branch in accordance with KRS  
7 45.131.

8 ~~[(2) The Division of Special Investigations is established within the Office of the  
9 Inspector General and shall be headed by a director appointed by the secretary  
10 pursuant to KRS 12.050, who shall report to the executive director of the office.  
11 The division shall investigate alleged violations of the tax laws and recommend  
12 criminal prosecution of the laws when warranted.]~~

13 ➔Section 2. KRS 42.0171 is amended to read as follows:

14 (1) The Office of Administrative Services established in KRS 42.0145 shall be  
15 generally responsible for all internal administrative and human resource functions  
16 of the cabinet, including but not limited to providing administrative assistance;  
17 managing and preparing the cabinet's budget; performing general accounting;  
18 managing fiscal, personnel, and payroll functions of the cabinet; providing  
19 statewide postal and printing services; providing administrative support to boards  
20 and commissions; and performing any additional administrative functions and  
21 duties the secretary may assign.

22 (2) There shall be established in the Office of Administrative Services:

23 (a) The ***Office of Budget and Fiscal Management, headed by an executive***  
24 ***director who shall report directly to the executive director of the Office of***  
25 ***Administrative Services, and consisting of the:***

26 ***1. Division of Budget; and***

27 ***2. Division of Fiscal Management; and***~~Division of Budget and Planning,~~

1           ~~the Division of Human Resources, the Division of Administrative~~  
 2           ~~Support Services, the Division of Postal Services, and the Division of~~  
 3           ~~Fleet Management, each of which shall be headed by a division director~~  
 4           ~~appointed by the secretary of the Finance and Administration Cabinet,~~  
 5           ~~subject to the approval of the Governor, and who shall be responsible to~~  
 6           ~~the executive director of the Office of Administrative Services. There~~  
 7           ~~may be, if needed, sections assigned to specific areas of work,~~  
 8           ~~responsible directly to the executive director of the Office of~~  
 9           ~~Administrative Services.]~~

10           **(b) The following divisions which shall be headed by a division director who**  
 11           **shall report to the executive director of the Office of Administrative**  
 12           **Services:**

13           **1. Division of Human Resources;**

14           **2. Division of Postal Services; and**

15           **3. Division of Fleet Management.**

16           **(3) Executive directors and division directors appointed under this section shall be**  
 17           **appointed by the secretary with the approval of the Governor under KRS 12.050.**  
 18           **Each division shall be headed by a division director appointed by the secretary of**  
 19           **the Finance and Administration Cabinet. There may be, if needed, sections**  
 20           **assigned to specific areas of work, responsible directly to the executive director of**  
 21           **the Office of Administrative Services.**

22           ➔Section 3. KRS 42.724 is amended to read as follows:

- 23           (1) There is hereby created within the Finance and Administration Cabinet an agency of  
 24           state government known as the Commonwealth Office of Technology.
- 25           (2) The Commonwealth Office of Technology shall be headed by an executive director,  
 26           also known as the chief information officer, appointed by the secretary of the  
 27           Finance and Administration Cabinet and approved by the Governor. Duties and

1 functions of the executive director shall include serving on the Governor's  
2 Executive Cabinet and those established in KRS 42.730.

3 (3) The Commonwealth Office of Technology shall consist of the following ~~five (5)~~  
4 offices, each headed by an executive director and organized into divisions headed  
5 by a division director:

6 (a) ~~Office of Project Management;~~

7 ~~(b)~~ Office of ***Infrastructure Services***~~[IT Services and Delivery]~~, consisting of the:

8 1. Division of Network Services; ***and***

9 2. Division of Platform Services;~~and~~

10 ~~3. Division of Field Services;~~

11 ~~(b)~~~~(c)~~ Office of ~~IT~~ Architecture and Governance, consisting of the:

12 1. Division of Enterprise ***Solutions***~~[Portfolios]~~;

13 2. Division of ***Mainframe Services***~~[Applications]~~;

14 3. Division of ***Geographic Information Systems***~~[Support Services]~~; and

15 4. Division of ***Governance and Strategy***~~[Enterprise Governance]~~;

16 ~~(c)~~~~(d)~~ Office of the Chief Information Security Officer. The office shall ensure  
17 the efficiency and effectiveness of information technology security functions  
18 and responsibilities; and

19 ~~(d)~~~~(e)~~ ***Office of Client Support Services, consisting of the:***

20 ***1. Division of Field Services; and***

21 ***2. Division of Support Services***~~[Office of KY Business One Stop].~~

22 (4) Executive directors and division directors appointed under this section shall be  
23 appointed by the secretary with the approval of the Governor.

24 ➔Section 4. KRS 42.650 is amended to read as follows:

25 (1) The Division of ***Geographic Information Systems***~~[Enterprise Portfolios]~~ is hereby  
26 established in the Office of ~~IT~~ Architecture and Governance within the  
27 Commonwealth Office of Technology in the Finance and Administration Cabinet.

- 1 (2) The Division of Geographic Information Systems~~[Enterprise Portfolios]~~ shall be  
2 headed by a division director, whose appointment is subject to KRS 12.050. The  
3 division director may employ personnel, pursuant to the provisions of KRS Chapter  
4 18A, as required to perform the functions of the office.
- 5 (3) The division may solicit, receive, and consider proposals for funding from any state  
6 agency, federal agency, local government, university, nonprofit organization, or  
7 private person or corporation. The division may also solicit and accept money by  
8 grant, gift, donation, bequest, legislative appropriation, or other conveyance.
- 9 (4) The division shall:
- 10 (a) Establish a central statewide geographic information clearinghouse to  
11 maintain map inventories, information on current and planned geographic  
12 information systems applications, information on grants available for the  
13 acquisition or enhancement of geographic information resources, and a  
14 directory of geographic information resources available within the state or  
15 from the federal government;
- 16 (b) Coordinate multiagency geographic information system projects, including  
17 overseeing the development and maintenance of statewide base maps and  
18 geographic information systems;
- 19 (c) Provide access to both consulting and technical assistance, and education and  
20 training, on the application and use of geographic information technologies to  
21 state and local agencies;
- 22 (d) Maintain, update, and interpret geographic information and geographic  
23 information systems standards, under the direction of the council;
- 24 (e) Provide geographic information system services, as requested, to agencies  
25 wishing to augment their geographic information system capabilities;
- 26 (f) In cooperation with other agencies, evaluate, participate in pilot studies, and  
27 make recommendations on geographic information systems hardware and

1 software;

2 (g) Assist the council with review of agency information resource plans and  
3 participate in special studies as requested by the council;

4 (h) Provide staff support and technical assistance to the Geographic Information  
5 Advisory Council; and

6 (i) Prepare proposed legislation and funding proposals for the General Assembly  
7 which will further solidify coordination and expedite implementation of  
8 geographic information systems.

9 (5) The division may promulgate necessary administrative regulations for the  
10 furtherance of this section.

11 ➔Section 5. KRS 42.738 is amended to read as follows:

12 (1) The executive director shall establish and implement a statewide public safety  
13 interoperability plan. This plan shall include the development of required  
14 architecture and standards that will insure that new or upgraded Commonwealth  
15 public safety communications systems will interoperate. The Kentucky Wireless  
16 Interoperability Executive Committee shall be responsible for the evaluation and  
17 recommendation of all wireless communications architecture, standards, and  
18 strategies. The executive director shall provide direction, stewardship, leadership,  
19 and general oversight of information technology and information resources. The  
20 executive director shall report by September 15 annually to the Interim Joint  
21 Committee on Seniors, Veterans, Military Affairs, and Public Protection and the  
22 Interim Joint Committee on State Government on progress and activity by agencies  
23 of the Commonwealth to comply with standards to achieve public safety  
24 communications interoperability.

25 (2) The Kentucky Wireless Interoperability Executive Committee shall serve as the  
26 advisory body for all wireless communications strategies presented by agencies of  
27 the Commonwealth and local governments. All state agencies in the

1 Commonwealth shall present all project plans for primary wireless public safety  
2 voice or data communications systems for review and recommendation by the  
3 committee, and the committee shall forward the plans to the executive director for  
4 final approval. Local government entities shall present project plans for primary  
5 wireless public safety voice or data communications systems for review and  
6 recommendation by the Kentucky Wireless Interoperability Executive Committee.

7 (3) The committee shall develop funding and support plans that provide for the  
8 maintenance of and technological upgrades to the public safety shared  
9 infrastructure, and shall make recommendations to the executive director, the  
10 Governor's Office for Policy and Management, and the General Assembly.

11 (4) The executive director shall examine the project plans for primary wireless public  
12 safety voice or data communications systems of state agencies as required by  
13 subsection (2) of this section, and shall determine whether they meet the required  
14 architecture and standards for primary wireless public safety voice or data  
15 communications systems.

16 (5) The Kentucky Wireless Interoperability Executive Committee shall consist of  
17 twenty (20) members as follows:

18 (a) A person knowledgeable in the field of wireless communications appointed by  
19 the executive director who shall serve as chair;

20 (b) The executive director of the Office of Infrastructure Services~~IT Services~~  
21 ~~and Delivery~~, Commonwealth Office of Technology;

22 (c) The executive director of Kentucky Educational Television, or the executive  
23 director's designee;

24 (d) The information technology lead of the Transportation Cabinet;

25 (e) The information technology lead of the Justice and Public Safety Cabinet;

26 (f) The information technology lead of the Department of Kentucky State Police;

27 (g) The commissioner of the Department of Fish and Wildlife Resources, or the

- 1 commissioner's designee;
- 2 (h) The information technology lead of the Energy and Environment Cabinet;
- 3 (i) The director of the Division of Emergency Management, Department of  
4 Military Affairs;
- 5 (j) The executive director of the Kentucky Office of Homeland Security;
- 6 (k) The information technology lead of the Department for Public Health, Cabinet  
7 for Health and Family Services;
- 8 (l) A representative from an institution of postsecondary education appointed by  
9 the Governor from a list of three (3) names submitted by the president of the  
10 Council on Postsecondary Education;
- 11 (m) The executive director of the Center for Rural Development, or the executive  
12 director's designee;
- 13 (n) A representative from a municipal government to be appointed by the  
14 Governor from a list of three (3) names submitted by the Kentucky League of  
15 Cities;
- 16 (o) A representative from a county government to be appointed by the Governor  
17 from a list of three (3) names submitted by the Kentucky Association of  
18 Counties;
- 19 (p) A representative from a municipal police department to be appointed by the  
20 Governor from a list of three (3) names submitted by the Kentucky  
21 Association of Chiefs of Police;
- 22 (q) A representative from a local fire department to be appointed by the Governor  
23 from a list of three (3) names submitted by the Kentucky Association of Fire  
24 Chiefs;
- 25 (r) A representative from a county sheriff's department to be appointed by the  
26 Governor from a list of three (3) names submitted by the Kentucky Sheriffs'  
27 Association;

- 1 (s) A representative from a local Emergency Medical Services agency to be  
2 appointed by the Governor from a list of three (3) names submitted by the  
3 Kentucky Board of Emergency Medical Services; and
- 4 (t) A representative from a local 911 dispatch center to be appointed by the  
5 Governor from a list of three (3) names submitted by the Kentucky Chapter of  
6 the National Emergency Number Association/Association of Public Safety  
7 Communications Officials.
- 8 (6) Appointed members of the committee shall serve for a two (2) year term. Members  
9 who serve by virtue of an office shall serve on the committee while they hold that  
10 office.
- 11 (7) The committee shall meet quarterly, or as often as necessary for the conduct of its  
12 business. A majority of the members shall constitute a quorum for the transaction of  
13 business. Members' designees shall have voting privileges at committee meetings.
- 14 (8) The committee shall be attached to the Commonwealth Office of Technology for  
15 administrative purposes only. Members shall not be paid and shall not be  
16 reimbursed for travel expenses.
- 17 (9) The Public Safety Working Group is hereby created for the primary purpose of  
18 fostering cooperation, planning, and development of the public safety frequency  
19 spectrum as regulated by the Federal Communications Commission, including the  
20 700 MHz public safety band. The group shall endeavor to bring about a seamless,  
21 coordinated, and integrated public safety communications network for the safe,  
22 effective, and efficient protection of life and property. The Public Safety Working  
23 Group membership and other working group memberships deemed necessary shall  
24 be appointed by the chair of the Kentucky Wireless Interoperability Executive  
25 Committee.
- 26 (10) The committee may establish additional working groups as determined by the  
27 committee.



1       ➔Section 6. KRS 42.742 is amended to read as follows:

- 2       (1) The Geographic Information Advisory Council's duties shall include the following:
- 3           (a) Recommending the development and adoption of policies and procedures  
4               related to geographic information and geographic information systems;
- 5           (b) Providing input and recommendations for the development of a strategy for  
6               the maintenance and funding of a statewide base map and geographic  
7               information system;
- 8           (c) Recommending standards on geographic information and geographic  
9               information systems for inclusion in the statewide architecture;
- 10          (d) Contributing to the development and delivery of a statewide geographic  
11             information plan;
- 12          (e) Overseeing the development of operating policies and procedures for the  
13             management of the council and any standing or ad hoc committees and  
14             associated advisory groups; and
- 15          (f) Promoting collaboration and the sharing of data and data development, as well  
16             as other aspects of geographic information systems.

- 17       (2) The Division of *Geographic Information Systems*~~[Enterprise Portfolios]~~ shall  
18       provide necessary staff support services to the council. All cabinets, departments,  
19       divisions, agencies, and officers of the Commonwealth shall furnish the council  
20       necessary assistance, resources, information, records, or advice as it may require to  
21       fulfill its duties.

22       ➔Section 7. KRS 42.744 is amended to read as follows:

- 23       (1) All entities in Kentucky that create or purchase digital ortho-rectified aerial  
24       imagery, remotely sensed imagery, LiDAR, digital elevation models, or any other  
25       form of nonlicensed raster-based datasets of locations in Kentucky using public  
26       funds, in whole or in part, shall provide a copy of the information to the  
27       Commonwealth Office of Technology, Division of *Geographic Information*

1        Systems~~[Enterprise Portfolios]~~, without cost, in order to allow the Commonwealth  
2        Office of Technology to effectively discharge its statutory responsibility to maintain  
3        an accurate and complete central statewide geographic information clearinghouse  
4        for official state use. The imagery provided to the Commonwealth Office of  
5        Technology shall be added to Kentucky's secure Geospatial Data Warehouse for  
6        official government use only.

7        (2) Subsection (1) of this section shall not apply to roads, land parcels, structure  
8        locations, or other vector-based datasets acquired with public funding.

9        (3) The Commonwealth Office of Technology shall not disclose to the general public or  
10       make available for distribution, download, or purchase any data that an entity  
11       providing data under subsection (1) of this section has requested remain  
12       confidential.

13       ➔Section 8. KRS 116.200 is amended to read as follows:

14       (1) (a) On or before January 1, 2011, each city clerk, except in consolidated local  
15       governments and urban-county governments, shall provide the clerk of the  
16       county or counties in which the city is located with a list of all properties  
17       within the city and a map of the city boundaries for the county clerk to  
18       maintain a roster of voters who are eligible to vote in city elections. A county  
19       clerk may accept the list of city properties in an electronic format and the city  
20       clerk may provide a copy of the city's boundary map maintained by the  
21       Kentucky Commonwealth Office of Technology, Division of Geographic  
22       Information Systems~~[Enterprise Portfolios]~~; and

23       (b) Documentation of any change to the boundaries of a city shall be reported to  
24       the county clerk in accordance with KRS 81A.470 and 81A.475.

25       (2) (a) On or before January 1, 2011, each school district board shall provide the  
26       clerk of the county in which the school district is located with maps and  
27       written descriptions of the boundaries of each school board district located in

1 the county for the county clerk to maintain a roster of voters who are eligible  
2 to vote in school board elections.

3 (b) Documentation of any change to a school district's boundaries shall be  
4 reported to the county clerk within sixty (60) days of the change, or  
5 immediately if the change is within sixty (60) days of the August 1 deadline  
6 established in KRS 160.210(4)(d).

7 (3) Each county clerk shall code all registered voters in that county in such a manner  
8 that precinct election officers may determine the voter's eligibility to vote in city and  
9 school board elections prior to each primary and regular election for city officers in  
10 that county, each regular election for school board members in that county, and each  
11 special election in which a ballot question is presented to the residents of a city or a  
12 school board district.

13 (4) Notwithstanding KRS 64.012, the county clerk shall not charge a fee to a city or  
14 school district providing any information required by subsections (1)(a) and (2)(a)  
15 of this section.

16 (5) Nothing in this section shall prohibit a county clerk from requesting additional  
17 information from the city, school district board, or any other reliable source to  
18 ascertain whether a registered voter resides within a city or a school district  
19 boundary.

20 ➔Section 9. KRS 131.020 is amended to read as follows:

21 (1) The Department of Revenue, headed by a commissioner appointed by the secretary  
22 with the approval of the Governor, shall be organized into the following functional  
23 units:

24 (a) Office of the Commissioner, which shall consist of:

25 1. The Division of Protest Resolution, headed by a division director who  
26 shall report directly to the commissioner. The division shall administer  
27 the protest functions for the department from office resolution through

1 court action; ~~and~~

2 2. The Division of Taxpayer Ombudsman, headed by a division director  
3 who shall report to the commissioner. The division shall perform those  
4 duties set out in KRS 131.083;

5 **3. The Special Investigations Division, headed by a division director who**  
6 **shall report directly to the commissioner. The division shall investigate**  
7 **alleged violations of the tax laws and recommend criminal**  
8 **prosecution of the laws when warranted; and**

9 **4. The Division of Information Management, headed by a division**  
10 **director who shall report directly to the commissioner. The division**  
11 **shall provide project management, planning, analysis, application**  
12 **development, implementation, security, support, and maintenance for**  
13 **new and existing legacy systems of the department;**

14 (b) Office of Tax Policy and Regulation, headed by an executive director who  
15 shall report directly to the commissioner. The office shall be responsible for:

- 16 1. Providing oral and written technical advice on Kentucky tax law;
- 17 2. Drafting proposed tax legislation and regulations;
- 18 3. Testifying before legislative committees on tax matters;
- 19 4. Analyzing tax publications;
- 20 5. Providing expert witness testimony in tax litigation cases;
- 21 6. Providing consultation and assistance in protested tax cases; and
- 22 7. Conducting training and education programs;

23 (c) Office of **Registration and Operations**~~[Processing and Enforcement]~~, headed  
24 by an executive director who shall report directly to the commissioner. The  
25 office shall be responsible for processing documents, depositing funds,  
26 collecting debt payments, and coordinating, planning, and implementing a  
27 data integrity strategy. The office shall consist of the:

- 1           1.    Division of Operations, which shall be responsible for opening all tax  
2           returns, preparing the returns for data capture, coordinating the data  
3           capture process, depositing receipts, maintaining tax data, and assisting  
4           other state agencies with similar operational aspects as negotiated  
5           between the department and the other agency; ***and***
- 6           2.    ~~{Division of Collections, which shall be responsible for initiating all  
7           collection enforcement activity related to due and owing tax  
8           assessments, including protest resolution, and for assisting other state  
9           agencies with similar collection aspects as negotiated between the  
10          department and the other state agency;~~
- 11          3. ~~{Division of Registration[ and Data Integrity], which shall be  
12          responsible for registering businesses for tax purposes, ensuring that the  
13          data entered into the department's tax systems is accurate and complete,  
14          and assisting the taxing areas in proper procedures to ensure the  
15          accuracy of the data over time;[ and~~
- 16          4. ~~Division of Application Development and Support, which shall be  
17          responsible for providing project management, planning, analysis,  
18          application development, implementation, security, support and  
19          maintenance for new and legacy systems of the Department of  
20          Revenue;}~~
- 21          (d)   Office of Property Valuation, headed by an executive director who shall report  
22          directly to the commissioner. The office shall consist of the:
  - 23               1.    Division of Local Support, which shall be responsible for providing  
24               supervision, assistance, and training to the property valuation  
25               administrators and sheriffs within the Commonwealth;
  - 26               2.    Division of State Valuation, which shall be responsible for providing  
27               assessments of public service companies and motor vehicles, and

- 1 providing assistance to property valuation administrators and sheriffs  
2 with the administration of tangible and omitted property taxes within the  
3 Commonwealth; and
- 4 3. Division of Minerals Taxation and Geographical Information System  
5 Services, which shall be responsible for providing geographical  
6 information system mapping support, ensuring proper filing of severance  
7 tax returns, ensuring consistency of unmined coal assessments, and  
8 gathering and providing data to properly assess minerals to the property  
9 valuation administrators within the Commonwealth;
- 10 (e) Office of Sales and Excise Taxes, headed by an executive director who shall  
11 report directly to the commissioner. The office shall administer all matters  
12 relating to sales and use taxes and miscellaneous excise taxes, including but  
13 not limited to technical tax research, compliance, taxpayer assistance, tax-  
14 specific training, and publications. The office shall consist of the:
- 15 1. Division of Sales and Use Tax, which shall administer the sales and use  
16 tax; and
- 17 2. Division of Miscellaneous Taxes, which shall administer various other  
18 taxes, including but not limited to alcoholic beverage taxes; cigarette  
19 enforcement fees, stamps, meters, and taxes; gasoline tax; bank  
20 franchise tax; inheritance and estate tax; insurance premiums and  
21 insurance surcharge taxes; motor vehicle tire fees and usage taxes; and  
22 special fuels taxes;
- 23 (f) Office of Income Taxation, headed by an executive director who shall report  
24 directly to the commissioner. The office shall administer all matters related to  
25 income and corporation license taxes, including technical tax research,  
26 compliance, taxpayer assistance, tax-specific training, and publications. The  
27 office shall consist of the:

- 1           1.    Division of Individual Tax, which shall administer the following taxes  
2           or returns: individual income, fiduciary, and employer withholding; and
- 3           2.    Division of Corporation Tax, which shall administer the corporation  
4           income tax, corporation license tax, pass-through entity withholding,  
5           and pass-through entity reporting requirements;~~and~~
- 6           (g)   Office of Field Operations, headed by an executive director who shall report  
7           directly to the commissioner. The office shall manage the regional taxpayer  
8           service centers and the field audit program; **and**
- 9           **(h)   Office of Enforcement, headed by an executive director who shall report**  
10           **directly to the commissioner. The office shall initiate all collection**  
11           **enforcement activity related to due and owing tax assessments, including**  
12           **protest resolution, and shall assist other state agencies with similar**  
13           **collection aspects as negotiated between the department and other state**  
14           **agencies. The office shall consist of the Division of Collections.**
- 15          (2)   The functions and duties of the department shall include conducting conferences,  
16          administering taxpayer protests, and settling tax controversies on a fair and  
17          equitable basis, taking into consideration the hazards of litigation to the  
18          Commonwealth of Kentucky and the taxpayer. The mission of the department shall  
19          be to afford an opportunity for taxpayers to have an independent informal review of  
20          the determinations of the audit functions of the department, and to attempt to fairly  
21          and equitably resolve tax controversies at the administrative level.
- 22          (3)   The department shall maintain an accounting structure for the one hundred twenty  
23          (120) property valuation administrators' offices across the Commonwealth in order  
24          to facilitate use of the state payroll system and the budgeting process.
- 25          (4)   Except as provided in KRS 131.190(4), the department shall fully cooperate with  
26          and make tax information available as prescribed under KRS 131.190(3) to the  
27          Governor's Office for Economic Analysis as necessary for the office to perform the

1 tax administration function established in KRS 42.410.

2 (5) Executive directors and division directors established under this section shall be  
3 appointed by the secretary with the approval of the Governor **under KRS 12.050**.

4 ➔Section 10. The General Assembly confirms Executive Order No. 2020-0994,  
5 dated November 25, 2020, to the extent it is not otherwise confirmed or superseded by  
6 this Act.