

1 AN ACT relating to the administrative writings of the Kentucky Department of
2 Revenue.

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

4 ➔Section 1. KRS 131.010 is amended to read as follows:

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

- 6 (1) "Commissioner" means the commissioner of ***the department***~~[revenue]~~;
- 7 (2) "Department" means the Department of Revenue;
- 8 (3) "Fiduciary" means a guardian, trustee, executor, administrator, receiver,
9 conservator, or any individual or corporation acting in a fiduciary capacity for any
10 other person;
- 11 (4) "Taxpayer" means any person required or permitted by law or administrative
12 regulation to perform any act subject to the administrative jurisdiction of the
13 department including the following:
- 14 (a) File a report, return, statement, certification, claim, estimate, declaration,
15 form, or other document;
- 16 (b) Furnish any information;
- 17 (c) Withhold, collect, or pay any tax, installment, estimate, or other funds;
- 18 (d) Secure any license, permit, or other authorization to conduct a business or
19 exercise any privilege, right, or responsibility;
- 20 (5) "Adjusted prime rate charged by banks" means the average predominant prime rate
21 quoted by commercial banks to large businesses, as determined by the board of
22 governors of the Federal Reserve System;
- 23 (6) "Tax interest rate" means the interest rate determined under KRS 131.183;
- 24 (7) "Tax" includes any assessment or license fee administered by the department;
25 however, it shall not include moneys withheld or collected by the department
26 pursuant to KRS 131.560 or 160.627;
- 27 (8) "Return" or "report" means any properly completed and, if required, signed form,

1 statement, certification, claim estimate, declaration, or other document permitted or
2 required to be submitted or filed with the department, including returns and reports
3 or composites thereof which are permitted or required to be electronically
4 transmitted;

5 (9) "Reasonable cause" means an event, happening, or circumstance entirely beyond the
6 knowledge or control of a taxpayer who has exercised due care and prudence in the
7 filing of a return or report or the payment of moneys due the department pursuant to
8 law or administrative regulation;

9 (10) "Fraud" means:

10 (a) Intentional or reckless disregard for the law, administrative regulations, or the
11 department's established policies to evade the filing of any return, report, or
12 the payment of any moneys due to the department pursuant to law or
13 administrative regulation; or

14 (b) The deliberate false reporting of returns or reports with the intent to gain a
15 monetary advantage;

16 (11) "Hard copy" means any document, record, report, or other data printed on paper or
17 stored by an imaging system that does not permit additions, deletions, or other
18 changes to the original documents;

19 (12) "Electronic record" means a collection of related information stored as bits of data
20 in a medium that supports electronic extraction of the data at the field level, but
21 does not include electronic imaging systems;

22 (13) "Electronic imaging systems" means a computer-based system used to store
23 reproductions of documents and records through the use of electronic data
24 processing, or computerized, digital, or optical scanning which records and indexes
25 the document, but does not support electronic extraction of the data at the field
26 level;

27 (14) "Electronic fund transfer" means an electronic data processing medium that takes

1 the place of a paper check for debiting or crediting an account and of which a
2 permanent record is made;

3 (15) "Specified tax return preparer" has the same meaning as in 26 U.S.C. sec.
4 6011(e)(3); and

5 (16) "Tax return preparer" has the same meaning as in 26 U.S.C. sec. 7701(a)(36)(A).

6 **(17) "Administrative writings" means the following, as created, published, issued, or**
7 **released by the department and redacted to protect taxpayer specific information:**

8 **a. Final rulings;**

9 **b. Manuals and training procedures;**

10 **c. Presentations;**

11 **d. Technical advice memoranda;**

12 **e. General information letters; and**

13 **f. Private letter rulings;**

14 ➔Section 2. KRS 131.020 is amended to read as follows:

15 (1) The department~~[of Revenue]~~, headed by a commissioner appointed by the secretary
16 with the approval of the Governor, shall be organized into the following functional
17 units:

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

19 1. The Division of Protest Resolution, headed by a division director who
20 shall report directly to the commissioner. The division shall administer
21 the protest functions for the department from office resolution through
22 court action; and

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

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

- 1 1. Providing oral and written technical advice on Kentucky tax law;
- 2 2. Drafting proposed tax legislation and regulations;
- 3 3. Testifying before legislative committees on tax matters;
- 4 4. Analyzing tax publications;
- 5 5. *Publishing administrative writings promptly, but no less than every*
- 6 *one hundred twenty (120) days;*
- 7 6. Providing expert witness testimony in tax litigation cases;
- 8 ~~7.[6.]~~ Providing consultation and assistance in protested tax cases; and
- 9 ~~8.[7.]~~ Conducting training and education programs;
- 10 (c) Office of Processing and Enforcement, headed by an executive director who
- 11 shall report directly to the commissioner. The office shall be responsible for
- 12 processing documents, depositing funds, collecting debt payments, and
- 13 coordinating, planning, and implementing a data integrity strategy. The office
- 14 shall consist of the:
- 15 1. Division of Operations, which shall be responsible for opening all tax
- 16 returns, preparing the returns for data capture, coordinating the data
- 17 capture process, depositing receipts, maintaining tax data, and assisting
- 18 other state agencies with similar operational aspects as negotiated
- 19 between the department and the other agency;
- 20 2. Division of Collections, which shall be responsible for initiating all
- 21 collection enforcement activity related to due and owing tax
- 22 assessments, including protest resolution, and for assisting other state
- 23 agencies with similar collection aspects as negotiated between the
- 24 department and the other state agency;
- 25 3. Division of Registration and Data Integrity, which shall be responsible
- 26 for registering businesses for tax purposes, ensuring that the data entered
- 27 into the department's tax systems is accurate and complete, and assisting

1 the taxing areas in proper procedures to ensure the accuracy of the data
2 over time; and

3 4. Division of Application Development and Support, which shall be
4 responsible for providing project management, planning, analysis,
5 application development, implementation, security, support and
6 maintenance for new and legacy systems of the department~~[of~~
7 ~~Revenue]~~;

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

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

13 2. Division of State Valuation, which shall be responsible for providing
14 assessments of public service companies and motor vehicles, and
15 providing assistance to property valuation administrators and sheriffs
16 with the administration of tangible and omitted property taxes within the
17 Commonwealth; and

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

24 (e) Office of Sales and Excise Taxes, headed by an executive director who shall
25 report directly to the commissioner. The office shall administer all matters
26 relating to sales and use taxes and miscellaneous excise taxes, including but
27 not limited to technical tax research, compliance, taxpayer assistance, tax-

1 specific training, and publications. The office shall consist of the:

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

4 2. Division of Miscellaneous Taxes, which shall administer various other
5 taxes, including but not limited to alcoholic beverage taxes; cigarette
6 enforcement fees, stamps, meters, and taxes; gasoline tax; bank
7 franchise tax; inheritance and estate tax; insurance premiums and
8 insurance surcharge taxes; motor vehicle tire fees and usage taxes; and
9 special fuels taxes;

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

15 1. Division of Individual Tax, which shall administer the following taxes
16 or returns: individual income, fiduciary, and employer withholding; and

17 2. Division of Corporation Tax, which shall administer the corporation
18 income tax, corporation license tax, pass-through entity withholding,
19 and pass-through entity reporting requirements; and

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

23 (2) The functions and duties of the department shall include conducting conferences,
24 administering taxpayer protests, and settling tax controversies on a fair and
25 equitable basis, taking into consideration the hazards of litigation to the
26 Commonwealth of Kentucky and the taxpayer. The mission of the department shall
27 be to afford an opportunity for taxpayers to have an independent informal review of

1 the determinations of the audit functions of the department, and to attempt to fairly
2 and equitably resolve tax controversies at the administrative level.

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

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

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

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

13 (1) The department~~[of Revenue]~~ shall exercise all administrative functions of the state
14 in relation to:

15 (a) The state revenue and tax laws,

16 (b) ***The publishing of administrative writings;***

17 (c) The licensing and registering of motor vehicles;~~[,]~~

18 (d) The equalization of tax assessments;~~[,]~~

19 (e) The assessment of public utilities and public service corporations for taxes;~~[,]~~

20 (f) The assessment of franchises;~~[,]~~

21 (g) The supervision of tax collections;~~[,]~~ and

22 (h) The enforcement of revenue and tax laws, either directly or through
23 supervision of tax administration activity in other departments to which the
24 department may commit administration of certain taxes.

25 (2) The department shall have all the powers and duties with reference to assessment or
26 equalization of the assessment of property heretofore exercised or performed by any
27 state board or commission.

- 1 (3) The department shall have all the powers and duties necessary to consider and settle
 2 tax cases under KRS 131.110 and refund claims made under KRS 134.580. The
 3 department is encouraged to settle controversies on a fair and equitable basis and
 4 shall be authorized to settle tax controversies based on the hazards of litigation
 5 applicable to them.
- 6 (4) The department shall have all the powers and duties necessary to collect any debts
 7 owed to the Commonwealth, or any local government of the Commonwealth, that
 8 are referred to the department by an organizational unit or administrative body in
 9 the executive branch of state government, as defined in KRS 12.010, the Court of
 10 Justice in the judicial branch of state government, and any local government, under
 11 KRS 45.237 and 45.241.

12 ➔Section 4. KRS 131.081 is amended to read as follows:

13 The following rules, principles, or requirements shall apply in the administration of all
 14 taxes subject to the jurisdiction of the department~~[of Revenue]~~.

- 15 (1) The department shall develop and implement a Kentucky tax education and
 16 information program directed at new taxpayers, taxpayer and industry groups, and
 17 department employees to enhance the understanding of and compliance with
 18 Kentucky tax laws, including:

19 (a) The application of new tax legislation to taxpayer activities;

20 (b) ~~[and]~~ Areas of recurrent taxpayer noncompliance or inconsistency of
 21 administration; ***and***

22 (c) ***Publishing administrative writings.***

- 23 (2) The department shall publish brief statements in simple and nontechnical language
 24 which explain procedures, remedies, and the rights and obligations of taxpayers and
 25 the department. These statements shall be provided to taxpayers with the initial
 26 notice of audit; each original notice of tax due; each denial or reduction of a refund
 27 or credit claimed by a taxpayer; each denial, cancellation, or revocation of any

- 1 license, permit, or other required authorization applied for or held by a taxpayer;
2 and, if practical and appropriate, in informational publications by the department
3 distributed to the public.
- 4 (3) Taxpayers shall have the right to be assisted or represented by an attorney,
5 accountant, or other person in any conference, hearing, or other matter before the
6 department. The taxpayer shall be informed of this right prior to conduct of any
7 conference or hearing.
- 8 (4) The department shall perform audits and conduct conferences and hearings only at
9 reasonable times and places.
- 10 (5) Taxpayers shall have the right to make audio recordings of any conference with or
11 hearing by the department. The department may make similar audio recordings if
12 prior written notice is given to the taxpayer or if the taxpayer records the conference
13 or hearing. The taxpayer shall be entitled to a copy of this department recording or a
14 transcript as provided in KRS 61.874.
- 15 (6) If any taxpayer's failure to submit a timely return or payment to the department is
16 due to the taxpayer's reasonable reliance on written advice from the department, the
17 taxpayer shall be relieved of any penalty or interest with respect thereto, provided
18 the taxpayer requested the advice in writing from the department and the specific
19 facts and circumstances of the activity or transaction were fully described in the
20 taxpayer's request, the department did not subsequently rescind or modify the advice
21 in writing, and there were no subsequent changes in applicable laws or regulations
22 or a final decision of a court which rendered the department's earlier written advice
23 no longer valid.
- 24 (7) Taxpayers shall have the right to receive a copy of any audit of the department by
25 the Auditor of Public Accounts relating to the department's compliance with the
26 provisions of KRS 131.041 to 131.081.
- 27 (8) The department shall include with each notice of tax due a clear and concise

1 description of the basis and amount of any tax, penalty, and interest assessed against
2 the taxpayer, and copies of the agent's audit workpapers and the agent's written
3 narrative setting forth the grounds upon which the assessment is made. Taxpayers
4 shall be similarly notified regarding the denial or reduction of any refund or credit
5 claim filed by a taxpayer.

6 (9) (a) Taxpayers shall have the right to an installment payment agreement for the
7 payment of delinquent taxes, penalties, and interest owed, provided the
8 taxpayer requests the agreement in writing clearly demonstrating:

- 9 1. His or her inability to pay in full; and
- 10 2. That the agreement will facilitate collection by the department of the
11 amounts owed.

12 (b) The department may modify or terminate an installment payment agreement
13 and may pursue statutory remedies against the taxpayer if it determines that:

- 14 1. The taxpayer has not complied with the terms of the agreement,
15 including minimum payment requirements established by the agreement;
- 16 2. The taxpayers' financial condition has sufficiently changed;
- 17 3. The taxpayer fails to provide any requested financial condition update
18 information;
- 19 4. The taxpayer gave false or misleading information in securing the
20 agreement; or
- 21 5. The taxpayer fails to timely report and pay any other tax due the
22 Commonwealth.

23 (c) The department shall give written notice to the taxpayer at least thirty (30)
24 days prior to modifying or terminating an installment payment agreement
25 unless the department has reason to believe that collection of the amounts
26 owed will be jeopardized in whole or in part by delay.

27 (10) The department shall not knowingly authorize, require, or conduct any investigation

1 or surveillance of any person for nontax administration related purposes, except
2 internal security related investigations involving department~~[of Revenue]~~
3 personnel.

4 (11) In addition to the circumstances under which an extension of time for filing reports
5 or returns may be granted pursuant to KRS 131.170, taxpayers shall be entitled to
6 the same extension of the due date of any comparable Kentucky tax report or return
7 for which the taxpayer has secured a written extension from the Internal Revenue
8 Service provided the taxpayer notifies the department in writing and provides a
9 copy of the extension at the time and in the manner which the department may
10 require.

11 (12) The department shall bear the cost or, if paid by the taxpayer, reimburse the
12 taxpayer for recording or bank charges as the direct result of any erroneous lien or
13 levy by the department, provided the erroneous lien or levy was caused by
14 department error and, prior to issuance of the erroneous lien or levy, the taxpayer
15 timely responded to all contacts by the department and provided information or
16 documentation sufficient to establish his or her position. When the department
17 releases any erroneous lien or levy, notice of the fact shall be mailed to the taxpayer
18 and, if requested by the taxpayer, a copy of the release, together with an
19 explanation, shall be mailed to the major credit reporting companies located in the
20 county where it was filed.

21 (13) (a) The department shall not evaluate individual officers or employees on the
22 basis of taxes assessed or collected or impose or suggest tax assessment or
23 collection quotas or goals.

24 (b) No arrangement or contract shall be entered into for the service to:

- 25 1. Examine a taxpayer's books and records;
- 26 2. Collect a tax from a taxpayer; or
- 27 3. Provide legal representation of the department;

1 if any part of the compensation or other benefits paid or payable for the
2 service is contingent upon or otherwise related to the amount of tax, interest,
3 fee, or penalty assessed against or collected from the taxpayer. Any such
4 arrangement or contract shall be void and unenforceable.

5 (14) Taxpayers shall have the right to bring an action for damages against the
6 Commonwealth to the Kentucky Claims Commission for actual and direct monetary
7 damages sustained by the taxpayer as a result of willful, reckless, or intentional
8 disregard by department employees of the rights of taxpayers as set out in KRS
9 131.041 to 131.081 or in the tax laws administered by the department. In the
10 awarding of damages pursuant to this subsection, the commission shall take into
11 consideration the negligence or omissions, if any, on the part of the taxpayer which
12 contributed to the damages. If any proceeding brought by a taxpayer is ruled
13 frivolous by the commission, the department shall be reimbursed by the taxpayer for
14 its costs in defending the action. Any claims brought pursuant to this subsection
15 shall be in accordance with KRS 49.040 to 49.180.

16 (15) Taxpayers shall have the right to privacy with regard to the information provided on
17 their Kentucky tax returns and reports, including any attached information or
18 documents. Except as provided in KRS 131.190, no information pertaining to the
19 returns, reports, or the affairs of a person's business shall be divulged by the
20 department to any person or be intentionally and without authorization inspected by
21 any present or former commissioner or employee of the Department of Revenue,
22 member of a county board of assessment appeals, property valuation administrator
23 or employee, or any other person.

24 ➔Section 5. KRS 131.130 is amended to read as follows:

25 Without limitation of other duties assigned to it by law, the following powers and duties
26 are vested in the department~~[of Revenue]~~:

27 (1) The department may promulgate administrative regulations, and direct proceedings

1 and actions, for the administration and enforcement of all tax laws of this state. To
2 assist taxpayers in understanding and interpreting the tax laws, the department may,
3 through incorporation by reference, include examples as part of any administrative
4 regulation. The examples may include demonstrative, nonexclusive lists of items if
5 the department determines the lists would be helpful to taxpayers in understanding
6 the application of the tax laws.

7 (2) The department, by representatives it appoints in writing, may take testimony or
8 depositions, and may examine hard copy or electronic records, any person's
9 documents, files, and equipment if those records, documents, or equipment will
10 furnish knowledge concerning any taxpayer's tax liability, when it deems this
11 reasonably necessary to the performance of its functions. The department may
12 enforce this right by application to the Circuit Court in the county where the person
13 is domiciled or has his or her principal office, or by application to the Franklin
14 Circuit Court, which courts may compel compliance with the orders of the
15 department.

16 (3) The department shall prescribe the style, and determine and enforce the use or
17 manner of keeping, of all assessment and tax forms and records employed by state
18 and county officials, and may prescribe forms necessary for the administration of
19 any revenue law.

20 (4) The department shall advise on all questions respecting the construction of state
21 revenue laws and its application to various classes of taxpayers and property.

22 (5) Attorneys employed by the Finance and Administration Cabinet and approved by
23 the Attorney General as provided in KRS 15.020 may prosecute all violations of the
24 criminal and penal laws relating to revenue and taxation. If a Finance and
25 Administration Cabinet attorney undertakes any of the actions prescribed in this
26 subsection, that attorney shall be authorized to exercise all powers and perform all
27 duties in respect to the criminal actions or proceedings which the prosecuting

1 attorney would otherwise perform or exercise, including the authority to sign, file,
2 and present any complaints, affidavits, information, presentments, accusations,
3 indictments, subpoenas, and processes of any kind, and to appear before all grand
4 juries, courts, or tribunals.

5 (6) In the event of the incapacity of attorneys employed by the Finance and
6 Administration Cabinet or at the request of the secretary of the Finance and
7 Administration Cabinet, the Attorney General or his or her designee shall prosecute
8 all violations of the criminal and penal laws relating to revenue and taxation. If the
9 Attorney General undertakes any of the actions prescribed in this subsection, he or
10 she shall be authorized to exercise all powers and perform all duties in respect to the
11 criminal actions or proceedings which the prosecuting attorney would otherwise
12 perform or exercise, including but not limited to the authority to sign, file, and
13 present any and all complaints, affidavits, information, presentments, accusations,
14 indictments, subpoenas, and processes of any kind, and to appear before all grand
15 juries, courts, or tribunals.

16 (7) The department may require the Commonwealth's attorneys and county attorneys to
17 prosecute actions and proceedings and perform other services incident to the
18 enforcement of laws assigned to the department for administration.

19 (8) (a) Notwithstanding KRS Chapter 13A, the department may research the fields of
20 taxation, finance, and local government administration, publish its findings,
21 respond to the public's and taxpayers' questions, and publish its responses~~, as~~
22 ~~the commissioner may deem wise].~~

23 (b) To assist taxpayers and the public in understanding and interpreting the tax
24 laws, the department:

25 1. May include examples as part of any response or publication. The
26 examples may include demonstrative, nonexclusive lists of items, if the
27 department determines that the list would be helpful to taxpayers in

1 understanding the application of the tax laws and

2 2. Shall publish its administrative writings.

- 3 (9) The department may promulgate administrative regulations necessary to establish a
4 system of taxpayer identifying numbers for the purpose of securing proper
5 identification of taxpayers subject to any tax laws or other revenue measure of this
6 state, and may require the taxpayer to place on any return, report, statement, or other
7 document required to be filed, any number assigned pursuant to the administrative
8 regulations.
- 9 (10) The department may, when it is in the best interest of the Commonwealth and
10 helpful to the efficient and effective enforcement, administration, or collection of
11 sales and use tax, motor fuels tax, or the petroleum environmental assurance fee,
12 enter into agreements with out-of-state retailers or other persons for the collection
13 and remittance of sales and use tax, the motor fuels tax, or the petroleum
14 environmental assurance fee.
- 15 (11) The department may enter into annual memoranda of agreement with any state
16 agency, officer, board, commission, corporation, institution, cabinet, department, or
17 other state organization to assume the collection duties for any debts due the state
18 entity and may renew that agreement for up to five (5) years. Under such an
19 agreement, the department shall have all the powers, rights, duties, and authority
20 with respect to the collection, refund, and administration of those liquidated debts
21 as provided under:
- 22 (a) KRS Chapters 131, 134, and 135 for the collection, refund, and administration
23 of delinquent taxes; and
- 24 (b) Any applicable statutory provisions governing the state agency, officer, board,
25 commission, corporation, institution, cabinet, department, or other state
26 organization for the collection, refund, and administration of any liquidated
27 debts due the state entity.

1 (12) The department may refuse to accept a personal check in payment of taxes due or
2 collected from any person who has ever tendered a check to the state which, when
3 presented for payment, was not honored. Any check so refused shall be considered
4 as never having been tendered.

5 ➔Section 6. KRS 131.190 is amended to read as follows:

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

16 (2) The prohibition established by subsection (1) of this section shall not extend to:
17 (a) Information required in prosecutions for making false reports or returns of
18 property for taxation, or any other infraction of the tax laws;
19 (b) Any matter properly entered upon any assessment record, or in any way made
20 a matter of public record;
21 (c) Furnishing any taxpayer or his properly authorized agent with information
22 respecting his own return;
23 (d) Testimony provided by the commissioner or any employee of the department
24 in any court, or the introduction as evidence of returns or reports filed with the
25 department, in an action for violation of state or federal tax laws or in any
26 action challenging state or federal tax laws;
27 (e) Providing an owner of unmined coal, oil or gas reserves, and other mineral or

1 energy resources assessed under KRS 132.820, or owners of surface land
2 under which the unmined minerals lie, factual information about the owner's
3 property derived from third-party returns filed for that owner's property, under
4 the provisions of KRS 132.820, that is used to determine the owner's
5 assessment. This information shall be provided to the owner on a confidential
6 basis, and the owner shall be subject to the penalties provided in KRS
7 131.990(2). The third-party filer shall be given prior notice of any disclosure
8 of information to the owner that was provided by the third-party filer;

9 (f) Providing to a third-party purchaser pursuant to an order entered in a
10 foreclosure action filed in a court of competent jurisdiction, factual
11 information related to the owner or lessee of coal, oil, gas reserves, or any
12 other mineral resources assessed under KRS 132.820. The department may
13 promulgate an administrative regulation establishing a fee schedule for the
14 provision of the information described in this paragraph. Any fee imposed
15 shall not exceed the greater of the actual cost of providing the information or
16 ten dollars (\$10);

17 (g) Providing information to a licensing agency, the Transportation Cabinet, or
18 the Kentucky Supreme Court under KRS 131.1817;

19 (h) Statistics of gasoline and special fuels gallonage reported to the department
20 under KRS 138.210 to 138.448;

21 (i) Providing any utility gross receipts license tax return information that is
22 necessary to administer the provisions of KRS 160.613 to 160.617 to
23 applicable school districts on a confidential basis;

24 (j) Providing documents, data, or other information to a third party pursuant to an
25 order issued by a court of competent jurisdiction; ~~{or}~~

26 (k) **Publishing administrative writings; or**

27 **(L)** Providing information to the Legislative Research Commission under:

- 1 1. KRS 139.519 for purposes of the sales and use tax refund on building
- 2 materials used for disaster recovery;
- 3 2. KRS 141.436 for purposes of the energy efficiency products credits;
- 4 3. KRS 141.437 for purposes of the ENERGY STAR home and the
- 5 ENERGY STAR manufactured home credits;
- 6 4. KRS 148.544 for purposes of the film industry incentives;
- 7 5. KRS 154.26-095 for purposes of the Kentucky industrial revitalization
- 8 tax credits and the job assessment fees;
- 9 6. KRS 141.068 for purposes of the Kentucky investment fund;
- 10 7. KRS 141.396 for purposes of the angel investor tax credit;
- 11 8. KRS 141.389 for purposes of the distilled spirits credit;
- 12 9. KRS 141.408 for purposes of the inventory credit;
- 13 10. KRS 141.390 for purposes of the recycling and composting credit;
- 14 11. KRS 141.3841 for purposes of the selling farmer tax credit; and
- 15 12. KRS 141.4231 for purposes of the renewable chemical production tax
- 16 credit.

17 (3) The commissioner shall make available any information for official use only and on
18 a confidential basis to the proper officer, agency, board or commission of this state,
19 any Kentucky county, any Kentucky city, any other state, or the federal government,
20 under reciprocal agreements whereby the department shall receive similar or useful
21 information in return.

22 (4) Access to and inspection of information received from the Internal Revenue Service
23 is for department use only, and is restricted to tax administration purposes.
24 Information received from the Internal Revenue Service shall not be made available
25 to any other agency of state government, or any county, city, or other state, and shall
26 not be inspected intentionally and without authorization by any present secretary or
27 employee of the Finance and Administration Cabinet, commissioner or employee of

1 the department, or any other person.

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

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