

1 AN ACT relating to revenue.

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

3 ➔Section 1. (1) The Department of Revenue shall adhere to the federal  
4 deadline for filing income tax returns.

5 (2) The federal deadline has been extended by the Internal Revenue Service for  
6 the 2024 federal income tax return.

7 (3) The United States Department of the Treasury has issued multiple notices to  
8 Kentuckians detailing the emergency in Kentucky and the ability for citizens and  
9 businesses all across the state to extend the filing of returns and the payment of tax until  
10 November 3, 2025.

11 (4) The Department of Revenue may accept an extension of time to file a return  
12 or report and an extension of time to pay any tax due with that return or report, without  
13 the imposition of a penalty under KRS 131.180, 141.044, 141.305, or 141.990 on that  
14 extended filing or payment.

15 (5) The provisions of subsection (4) of this section apply to taxpayers as outlined  
16 in the Presidential Declaration of a Major Disaster, designated FEMA-4860-DR-KY.

17 ➔Section 2. Whereas taxpayer relief is critical and timely relief is necessary, an  
18 emergency is declared to exist, and this Act takes effect upon its passage and approval by  
19 the Governor or upon its otherwise becoming a law.