

1 AN ACT relating to revenue and declaring an emergency.

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.