

1 AN ACT relating to individual income tax exclusions.

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

3 ➔Section 1. KRS 141.010 is amended to read as follows:

4 As used in this chapter, for taxable years beginning on or after January 1, 2018:

5 (1) "Adjusted gross income," in the case of taxpayers other than corporations, means
6 the amount calculated in KRS 141.019;

7 (2) "Captive real estate investment trust" means a real estate investment trust as defined
8 in Section 856 of the Internal Revenue Code that meets the following requirements:

9 (a) 1. The shares or other ownership interests of the real estate investment
10 trust are not regularly traded on an established securities market; or

11 2. The real estate investment trust does not have enough shareholders or
12 owners to be required to register with the Securities and Exchange
13 Commission;

14 (b) 1. The maximum amount of stock or other ownership interest that is owned
15 or constructively owned by a corporation equals or exceeds:

16 a. Twenty-five percent (25%), if the corporation does not occupy
17 property owned, constructively owned, or controlled by the real
18 estate investment trust; or

19 b. Ten percent (10%), if the corporation occupies property owned,
20 constructively owned, or controlled by the real estate investment
21 trust.

22 The total ownership interest of a corporation shall be determined by
23 aggregating all interests owned or constructively owned by a
24 corporation; and

25 2. For the purposes of this paragraph:

26 a. "Corporation" means a corporation taxable under KRS 141.040,
27 and includes an affiliated group as defined in KRS 141.200, that is

1 required to file a consolidated return pursuant to KRS 141.200;
2 and

3 b. "Owned or constructively owned" means owning shares or having
4 an ownership interest in the real estate investment trust, or owning
5 an interest in an entity that owns shares or has an ownership
6 interest in the real estate investment trust. Constructive ownership
7 shall be determined by looking across multiple layers of a
8 multilayer pass-through structure; and

9 (c) The real estate investment trust is not owned by another real estate investment
10 trust;

11 (3) "Commissioner" means the commissioner of the department;

12 (4) "Corporation" has the same meaning as in Section 7701(a)(3) of the Internal
13 Revenue Code;

14 (5) "Critical infrastructure" means property and equipment owned or used by
15 communications networks, electric generation, transmission or distribution systems,
16 gas distribution systems, or water or wastewater pipelines that service multiple
17 customers or citizens, including but not limited to real and personal property such
18 as buildings, offices, lines, poles, pipes, structures, or equipment;

19 (6) "Declared state disaster or emergency" means a disaster or emergency event for
20 which:

21 (a) The Governor has declared a state of emergency pursuant to KRS 39A.100; or

22 (b) A presidential declaration of a federal major disaster or emergency has been
23 issued;

24 (7) "Department" means the Department of Revenue;

25 (8) "Dependent" means those persons defined as dependents in the Internal Revenue
26 Code;

27 (9) "Disaster or emergency-related work" means repairing, renovating, installing,

- 1 building, or rendering services that are essential to the restoration of critical
2 infrastructure that has been damaged, impaired, or destroyed by a declared state
3 disaster or emergency;
- 4 (10) "Disaster response business" means any entity:
- 5 (a) That has no presence in the state and conducts no business in the state, except
6 for disaster or emergency-related work during a disaster response period;
- 7 (b) Whose services are requested by a registered business or by a state or local
8 government for purposes of performing disaster or emergency-related work in
9 the state during a disaster response period; and
- 10 (c) That has no registrations, tax filings, or nexus in this state other than disaster
11 or emergency-related work during the calendar year immediately preceding
12 the declared state disaster or emergency;
- 13 (11) "Disaster response employee" means an employee who does not work or reside in
14 the state, except for disaster or emergency-related work during the disaster response
15 period;
- 16 (12) "Disaster response period" means a period that begins ten (10) days prior to the first
17 day of the Governor's declaration under KRS 39A.100, or the President's
18 declaration of a federal major disaster or emergency, whichever occurs first, and
19 that extends thirty (30) calendar days after the declared state disaster or emergency;
- 20 (13) "Doing business in this state" includes but is not limited to:
- 21 (a) Being organized under the laws of this state;
- 22 (b) Having a commercial domicile in this state;
- 23 (c) Owning or leasing property in this state;
- 24 (d) Having one (1) or more individuals performing services in this state;
- 25 (e) Maintaining an interest in a pass-through entity doing business in this state;
- 26 (f) Deriving income from or attributable to sources within this state, including
27 deriving income directly or indirectly from a trust doing business in this state,

1 or deriving income directly or indirectly from a single-member limited
2 liability company that is doing business in this state and is disregarded as an
3 entity separate from its single member for federal income tax purposes; or

4 (g) Directing activities at Kentucky customers for the purpose of selling them
5 goods or services.

6 Nothing in this subsection shall be interpreted in a manner that goes beyond the
7 limitations imposed and protections provided by the United States Constitution or
8 Pub. L. No. 86-272;

9 (14) "Employee" has the same meaning as in Section 3401(c) of the Internal Revenue
10 Code;

11 (15) "Employer" has the same meaning as in Section 3401(d) of the Internal Revenue
12 Code;

13 (16) "Fiduciary" has the same meaning as in Section 7701(a)(6) of the Internal Revenue
14 Code;

15 (17) "Financial institution" means:

16 (a) A national bank organized as a body corporate and existing or in the process
17 of organizing as a national bank association pursuant to the provisions of the
18 National Bank Act, 12 U.S.C. ~~sec. 21~~ et seq., in effect on December 31,
19 1997, exclusive of any amendments made subsequent to that date;

20 (b) Any bank or trust company incorporated or organized under the laws of any
21 state, except a banker's bank organized under KRS 286.3-135;

22 (c) Any corporation organized under the provisions of 12 U.S.C. secs. 611 to 631,
23 in effect on December 31, 1997, exclusive of any amendments made
24 subsequent to that date, or any corporation organized after December 31,
25 1997, that meets the requirements of 12 U.S.C. secs. 611 to 631, in effect on
26 December 31, 1997; or

27 (d) Any agency or branch of a foreign depository as defined in 12 U.S.C. sec.

1 3101, in effect on December 31, 1997, exclusive of any amendments made
2 subsequent to that date, or any agency or branch of a foreign depository
3 established after December 31, 1997, that meets the requirements of 12 U.S.C.
4 sec. 3101 in effect on December 31, 1997;

5 (18) "Fiscal year" has the same meaning as in Section 7701(a)(24) of the Internal
6 Revenue Code;

7 (19) "Gross income":

8 (a) In the case of taxpayers other than corporations, has the same meaning as in
9 Section 61 of the Internal Revenue Code; and

10 (b) In the case of corporations, means the amount calculated in KRS 141.039;

11 (20) "Individual" means a natural person;

12 (21) "Internal Revenue Code" means for taxable years beginning on or after January 1,
13 2024, the Internal Revenue Code in effect on December 31, 2023, exclusive of any
14 amendments made subsequent to that date, other than amendments that extend
15 provisions in effect on December 31, 2023, that would otherwise terminate;

16 (22) "Limited liability pass-through entity" means any pass-through entity that affords
17 any of its partners, members, shareholders, or owners, through function of the laws
18 of this state or laws recognized by this state, protection from general liability for
19 actions of the entity;

20 (23) "Modified gross income" means the greater of:

21 (a) Adjusted gross income as defined in 26 U.S.C. sec. 62, including any
22 amendments in effect on December 31 of the taxable year, and adjusted as
23 follows:

24 1. Include interest income derived from obligations of sister states and
25 political subdivisions thereof; and

26 2. Include lump-sum pension distributions taxed under the special
27 transition rules of Pub. L. No. 104-188, sec. 1401(c)(2); or

- 1 (b) Adjusted gross income as defined in subsection (1) of this section and
2 adjusted to include lump-sum pension distributions taxed under the special
3 transition rules of Pub. L. No. 104-188, sec. 1401(c)(2);
- 4 (24) "Net income":
- 5 (a) In the case of taxpayers other than corporations, means the amount calculated
6 in KRS 141.019; and
- 7 (b) In the case of corporations, means the amount calculated in KRS 141.039;
- 8 (25) "Nonresident" means any individual not a resident of this state;
- 9 (26) "Number of withholding exemptions claimed" means the number of withholding
10 exemptions claimed in a withholding exemption certificate in effect under KRS
11 141.325, except that if no such certificate is in effect, the number of withholding
12 exemptions claimed shall be considered to be zero;
- 13 (27) **"Overtime compensation" means the amount paid to an employee, in accordance**
14 **with the Fair Labor Standards Act of 1938, as amended, 29 U.S.C. sec. 201 et.**
15 **seq., for his or her employment in excess of forty (40) hours in a work week at a**
16 **rate of not less than one and one-half (1-1/2) times the regular rate of pay;**
- 17 **(28)** "Part-year resident" means any individual that has established or abandoned
18 Kentucky residency during the calendar year;
- 19 **(29)**~~(28)~~ "Pass-through entity" means any partnership, S corporation, limited liability
20 company, limited liability partnership, limited partnership, or similar entity
21 recognized by the laws of this state that is not taxed for federal purposes at the
22 entity level, but instead passes to each partner, member, shareholder, or owner their
23 proportionate share of income, deductions, gains, losses, credits, and any other
24 similar attributes;
- 25 **(30)**~~(29)~~ "Payroll period" has the same meaning as in Section 3401(b) of the Internal
26 Revenue Code;
- 27 **(31)**~~(30)~~ "Person" has the same meaning as in Section 7701(a)(1) of the Internal

1 Revenue Code;

2 (32)~~[(31)]~~ "Registered business" means a business entity that owns or otherwise
3 possesses critical infrastructure and that is registered to do business in the state
4 prior to the declared state disaster or emergency;

5 (33)~~[(32)]~~ "Resident" means an individual domiciled within this state or an individual
6 who is not domiciled in this state, but maintains a place of abode in this state and
7 spends in the aggregate more than one hundred eighty-three (183) days of the
8 taxable year in this state;

9 (34)~~[(33)]~~ "S corporation" has the same meaning as in Section 1361(a) of the Internal
10 Revenue Code;

11 (35)~~[(34)]~~ "State" means a state of the United States, the District of Columbia, the
12 Commonwealth of Puerto Rico, or any territory or possession of the United States;

13 (36)~~[(35)]~~ "Taxable net income":

14 (a) In the case of corporations that are taxable in this state, means "net income" as
15 defined in subsection (24) of this section;

16 (b) In the case of corporations that are taxable in this state and taxable in another
17 state, means "net income" as defined in subsection (24) of this section and as
18 allocated and apportioned under KRS 141.120;

19 (c) For homeowners' associations as defined in Section 528(c) of the Internal
20 Revenue Code, means "taxable income" as defined in Section 528(d) of the
21 Internal Revenue Code. Notwithstanding the provisions of subsection (21) of
22 this section, the Internal Revenue Code sections referred to in this paragraph
23 shall be those code sections in effect for the applicable tax year; and

24 (d) For a corporation that meets the requirements established under Section 856
25 of the Internal Revenue Code to be a real estate investment trust, means "real
26 estate investment trust taxable income" as defined in Section 857(b)(2) of the
27 Internal Revenue Code, except that a captive real estate investment trust shall

1 not be allowed any deduction for dividends paid;

2 ~~(37)~~~~(36)~~ "Taxable year" means the calendar year or fiscal year ending during such
3 calendar year, upon the basis of which net income is computed, and in the case of a
4 return made for a fractional part of a year under the provisions of this chapter or
5 under administrative regulations prescribed by the commissioner, "taxable year"
6 means the period for which the return is made;~~and~~

7 ~~(38)~~~~(37)~~ **"Tips" means:**

8 **(a) The amounts reported to an employer in accordance with Section 6053(a) of**
9 **the Internal Revenue Code and includes:**

10 **1. Cash tips received directly from customers;**

11 **2. Tips from customers who leave a tip through electronic settlement or**
12 **payment;**

13 **3. The value of any noncash tips; and**

14 **4. Tip amounts received from other employees paid out through tip pools,**
15 **tip splitting, or other tip-sharing arrangements; and**

16 **(b) Allocated tips assigned to the employee by their employer and included in**
17 **gross income; and**

18 ~~(39)~~ "Wages" has the same meaning as in Section 3401(a) of the Internal Revenue Code
19 and includes other income subject to withholding as provided in Section 3401(f)
20 and Section 3402(k), (o), (p), (q), and (s) of the Internal Revenue Code, **but does**
21 **not include:**

22 **(a) Tips; or**

23 **(b) Overtime compensation.**

24 ➔Section 2. KRS 141.019 is amended to read as follows:

25 In the case of taxpayers other than corporations:

26 (1) Adjusted gross income shall be calculated by subtracting from the gross income of
27 those taxpayers the deductions allowed individuals by Section 62 of the Internal

1 Revenue Code and adjusting as follows:

- 2 (a) Exclude income that is exempt from state taxation by the Kentucky
3 Constitution and the Constitution and statutory laws of the United States;
- 4 (b) Exclude income from supplemental annuities provided by the Railroad
5 Retirement Act of 1937 as amended and which are subject to federal income
6 tax by Pub. L. No. 89-699;
- 7 (c) Include interest income derived from obligations of sister states and political
8 subdivisions thereof;
- 9 (d) Exclude employee pension contributions picked up as provided for in KRS
10 6.505, 16.545, 21.360, 61.523, 61.560, 65.155, 67A.320, 67A.510, 78.610,
11 and 161.540 upon a ruling by the Internal Revenue Service or the federal
12 courts that these contributions shall not be included as gross income until such
13 time as the contributions are distributed or made available to the employee;
- 14 (e) Exclude Social Security and railroad retirement benefits subject to federal
15 income tax;
- 16 (f) Exclude any money received because of a settlement or judgment in a lawsuit
17 brought against a manufacturer or distributor of "Agent Orange" for damages
18 resulting from exposure to Agent Orange by a member or veteran of the
19 Armed Forces of the United States or any dependent of such person who
20 served in Vietnam;
- 21 (g) 1. a. For taxable years beginning after December 31, 2005, but before
22 January 1, 2018, exclude up to forty-one thousand one hundred ten
23 dollars (\$41,110) of total distributions from pension plans, annuity
24 contracts, profit-sharing plans, retirement plans, or employee
25 savings plans; and
- 26 b. For taxable years beginning on or after January 1, 2018, exclude
27 up to thirty-one thousand one hundred ten dollars (\$31,110) of

1 total distributions from pension plans, annuity contracts, profit-
2 sharing plans, retirement plans, or employee savings plans.

3 2. As used in this paragraph:

4 a. "Annuity contract" has the same meaning as set forth in Section
5 1035 of the Internal Revenue Code;

6 b. "Distributions" includes but is not limited to any lump-sum
7 distribution from pension or profit-sharing plans qualifying for the
8 income tax averaging provisions of Section 402 of the Internal
9 Revenue Code; any distribution from an individual retirement
10 account as defined in Section 408 of the Internal Revenue Code;
11 and any disability pension distribution; and

12 c. "Pension plans, profit-sharing plans, retirement plans, or employee
13 savings plans" means any trust or other entity created or organized
14 under a written retirement plan and forming part of a stock bonus,
15 pension, or profit-sharing plan of a public or private employer for
16 the exclusive benefit of employees or their beneficiaries and
17 includes plans qualified or unqualified under Section 401 of the
18 Internal Revenue Code and individual retirement accounts as
19 defined in Section 408 of the Internal Revenue Code;

20 (h) 1. a. Exclude the portion of the distributive share of a shareholder's net
21 income from an S corporation subject to the franchise tax imposed
22 under KRS 136.505 or the capital stock tax imposed under KRS
23 136.300; and

24 b. Exclude the portion of the distributive share of a shareholder's net
25 income from an S corporation related to a qualified subchapter S
26 subsidiary subject to the franchise tax imposed under KRS
27 136.505 or the capital stock tax imposed under KRS 136.300.

- 1 2. The shareholder's basis of stock held in an S corporation where the S
2 corporation or its qualified subchapter S subsidiary is subject to the
3 franchise tax imposed under KRS 136.505 or the capital stock tax
4 imposed under KRS 136.300 shall be the same as the basis for federal
5 income tax purposes;
- 6 (i) Exclude income received for services performed as a precinct worker for
7 election training or for working at election booths in state, county, and local
8 primaries or regular or special elections;
- 9 (j) Exclude any capital gains income attributable to property taken by eminent
10 domain;
- 11 (k) 1. Exclude all income from all sources for members of the Armed Forces
12 who are on active duty and who are killed in the line of duty, for the
13 year during which the death occurred and the year prior to the year
14 during which the death occurred.
- 15 2. For the purposes of this paragraph, "all income from all sources" shall
16 include all federal and state death benefits payable to the estate or any
17 beneficiaries;
- 18 (l) Exclude all military pay received by members of the Armed Forces while on
19 active duty;
- 20 (m) 1. Include the amount deducted for depreciation under 26 U.S.C. sec. 167
21 or 168; and
- 22 2. Exclude the amounts allowed by KRS 141.0101 for depreciation;
- 23 (n) Include the amount deducted under 26 U.S.C. sec. 199A;
- 24 (o) Ignore any change in the cost basis of the surviving spouse's share of property
25 owned by a Kentucky community property trust occurring for federal income
26 tax purposes as a result of the death of the predeceasing spouse;
- 27 (p) Allow the same treatment allowed under Pub. L. No. 116-260, secs. 276 and

1 278, related to the tax treatment of forgiven covered loans, deductions
2 attributable to those loans, and tax attributes associated with those loans for
3 taxable years ending on or after March 27, 2020, but before January 1, 2022;
4 ~~and~~

5 (q) For taxable years beginning on or after January 1, 2020, but before March 11,
6 2023, allow the same treatment of restaurant revitalization grants in
7 accordance with Pub. L. No. 117-2, sec. 9673 and 15 U.S.C. sec. 9009c,
8 related to the tax treatment of the grants, deductions attributable to those
9 grants, and tax attributes associated with those grants; and

10 **(r) 1. For taxable years beginning on or after January 1, 2026, but before**
11 **January 1, 2030, exclude:**

12 **a. Tips; and**

13 **b. Overtime compensation.**

14 **2. In order for the General Assembly to evaluate the effectiveness of**
15 **these income exclusions, the department shall report the following**
16 **information to the Legislative Research Commission and the Interim**
17 **Joint Committee on Appropriations and Revenue on or before**
18 **November 1, 2027, and on or before each November 1 thereafter as**
19 **long as these exclusions are claimed on a return:**

20 **a. The location of the taxpayer, by county, as reflected on the**
21 **return as filed for the taxable year;**

22 **b. The amount of the exclusions claimed by a taxpayer for the**
23 **taxable year;**

24 **c. The total cumulative amount of the exclusion of tips or overtime**
25 **compensation allowed for the taxable year; and**

26 **d. Based on ranges of adjusted gross income of no larger than five**
27 **thousand dollars (\$5,000) for the taxable year, the total amount**

1 of exclusions allowed and the total number of returns claiming
2 an exclusion of tips or overtime compensation.

3 3. The information required to be reported under this paragraph shall
4 not be considered confidential taxpayer information and shall not be
5 subject to KRS Chapter 131 or any other provisions of the Kentucky
6 Revised Statutes prohibiting disclosure or reporting of information;
7 and

8 (2) Net income shall be calculated by subtracting from adjusted gross income all the
9 deductions allowed individuals by Chapter 1 of the Internal Revenue Code, as
10 modified by KRS 141.0101, except:

- 11 (a) Any deduction allowed by 26 U.S.C. sec. 164 for taxes;
- 12 (b) Any deduction allowed by 26 U.S.C. sec. 165 for losses, except wagering
13 losses allowed under Section 165(d) of the Internal Revenue Code;
- 14 (c) Any deduction allowed by 26 U.S.C. sec. 213 for medical care expenses;
- 15 (d) Any deduction allowed by 26 U.S.C. sec. 217 for moving expenses;
- 16 (e) Any deduction allowed by 26 U.S.C. sec. 67 for any other miscellaneous
17 deduction;
- 18 (f) Any deduction allowed by the Internal Revenue Code for amounts allowable
19 under KRS 140.090(1)(h) in calculating the value of the distributive shares of
20 the estate of a decedent, unless there is filed with the income return a
21 statement that the deduction has not been claimed under KRS 140.090(1)(h);
- 22 (g) Any deduction allowed by 26 U.S.C. sec. 151 for personal exemptions and
23 any other deductions in lieu thereof;
- 24 (h) Any deduction allowed for amounts paid to any club, organization, or
25 establishment which has been determined by the courts or an agency
26 established by the General Assembly and charged with enforcing the civil
27 rights laws of the Commonwealth, not to afford full and equal membership

1 and full and equal enjoyment of its goods, services, facilities, privileges,
 2 advantages, or accommodations to any person because of race, color, religion,
 3 national origin, or sex, except nothing shall be construed to deny a deduction
 4 for amounts paid to any religious or denominational club, group, or
 5 establishment or any organization operated solely for charitable or educational
 6 purposes which restricts membership to persons of the same religion or
 7 denomination in order to promote the religious principles for which it is
 8 established and maintained; and

- 9 (i) A taxpayer may elect to claim the standard deduction allowed by KRS
 10 141.081 instead of itemized deductions allowed pursuant to 26 U.S.C. sec. 63
 11 and as modified by this section.

12 ➔Section 3. KRS 141.335 is amended to read as follows:

- 13 (1) Every person required to deduct and withhold from an employee a tax under KRS
 14 141.310 or 141.315, or who would have been required to deduct and withhold a tax
 15 under KRS 141.310 or 141.315 if the employee had claimed no more than one (1)
 16 withholding exemption, shall furnish to each ~~[such]~~ employee in respect of the
 17 remuneration paid by ~~the~~the ~~[such]~~ person to ~~the~~the ~~[such]~~ employee during the calendar
 18 year, on or before January 31 of the succeeding year, or, if his or her employment
 19 is terminated before the close of ~~the~~the ~~[such]~~ calendar year, on the day on which the
 20 last payment of remuneration is made, a written statement showing the ~~following~~:
 21 (a) ~~the~~ Name of ~~the~~the ~~[such]~~ person;
 22 (b) ~~the~~ Name of the employee and his or her Social Security ~~account~~ number;
 23 (c) ~~the~~ Total amount of wages; ~~as defined in KRS 141.010; and~~
 24 (d) Total amount of tips;
 25 (e) Total amount of overtime compensation; and
 26 (f) ~~the~~ Total amount deducted and withheld as tax under KRS 141.310 and
 27 141.315.

1 (2) The statement required to be furnished by this section in respect of any wages shall
2 be furnished at such other times, shall contain such other information, and shall be
3 in such form as the department may by regulations prescribe. A duplicate of such
4 statement if made and filed in accordance with regulations prescribed by the
5 department shall constitute the return required to be made in respect of such wages
6 under KRS 141.150.

7 (3) The department may promulgate regulations providing for reasonable extensions of
8 time, not in excess of thirty (30) days, to employers required to furnish statements
9 under this section.

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

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

21 (2) The prohibition established by subsection (1) of this section shall not extend to:
22 (a) Information required in prosecutions for making false reports or returns of
23 property for taxation, or any other infraction of the tax laws;
24 (b) Any matter properly entered upon any assessment record, or in any way made
25 a matter of public record;
26 (c) Furnishing any taxpayer or his or her properly authorized agent with
27 information respecting his or her own return;

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

- 1 applicable school districts on a confidential basis;
- 2 (j) Providing documents, data, or other information to a third party pursuant to an
- 3 order issued by a court of competent jurisdiction;
- 4 (k) Publishing administrative writings on its official website in accordance with
- 5 KRS 131.020(1)(b); or
- 6 (l) Providing information to the Legislative Research Commission under:
- 7 1. KRS 139.519 for purposes of the sales and use tax refund on building
- 8 materials used for disaster recovery;
- 9 2. KRS 141.436 for purposes of the energy efficiency products credits;
- 10 3. KRS 141.437 for purposes of the ENERGY STAR home and the
- 11 ENERGY STAR manufactured home credits;
- 12 4. KRS 141.383 for purposes of the film industry incentives;
- 13 5. KRS 154.26-095 for purposes of the Kentucky industrial revitalization
- 14 credit~~[tax credits]~~ and the job assessment fees;
- 15 6. KRS 141.068 for purposes of the Kentucky investment fund;
- 16 7. KRS 141.396 for purposes of the angel investor ~~[tax]~~credit;
- 17 8. KRS 141.389 for purposes of the distilled spirits credit;
- 18 9. KRS 141.408 for purposes of the inventory credit;
- 19 10. KRS 141.390 for purposes of the recycling and composting
- 20 credits~~[credit]~~;
- 21 11. KRS 141.3841 for purposes of the selling farmer ~~[tax]~~credit;
- 22 12. KRS 141.4231 for purposes of the renewable chemical production ~~[tax]~~
- 23 }credit;
- 24 13. KRS 141.524 for purposes of the Education Opportunity Account
- 25 Program ~~[tax]~~credit;
- 26 14. KRS 141.398 for purposes of the development area ~~[tax]~~credit;
- 27 15. KRS 139.516 for the purposes of the sales and use tax exemptions

- 1 ~~for~~[~~exemption on~~] the commercial mining of cryptocurrency;
- 2 16. KRS 141.419 for purposes of the decontamination ~~tax~~ credit;
- 3 17. KRS 141.391 for purposes of the qualified broadband investment ~~tax~~
- 4 credit; ~~and~~
- 5 18. KRS 139.499 for purposes of the sales and use tax
- 6 exemptions~~exemption~~ for a qualified data center project; and
- 7 19. Section 2 of this Act for purposes of the income tax exclusions for tips
- 8 and overtime compensation.

- 9 (3) The commissioner shall make available any information for official use only and on
- 10 a confidential basis to the proper officer, agency, board or commission of this state,
- 11 any Kentucky county, any Kentucky city, any other state, or the federal
- 12 government, under reciprocal agreements whereby the department shall receive
- 13 similar or useful information in return.
- 14 (4) Access to and inspection of information received from the Internal Revenue Service
- 15 is for department use only, and is restricted to tax administration purposes.
- 16 Information received from the Internal Revenue Service shall not be made available
- 17 to any other agency of state government, or any county, city, or other state, and
- 18 shall not be inspected intentionally and without authorization by any present
- 19 secretary or employee of the Finance and Administration Cabinet, commissioner or
- 20 employee of the department, or any other person.
- 21 (5) Statistics of crude oil as reported to the department under the crude oil excise tax
- 22 requirements of KRS Chapter 137 and statistics of natural gas production as
- 23 reported to the department under the natural resources severance tax requirements
- 24 of KRS Chapter 143A may be made public by the department by release to the
- 25 Energy and Environment Cabinet, Department for Natural Resources.
- 26 (6) Notwithstanding any provision of law to the contrary, beginning with mine-map
- 27 submissions for the 1989 tax year, the department may make public or divulge only

1 those portions of mine maps submitted by taxpayers to the department pursuant to
2 KRS Chapter 132 for ad valorem tax purposes that depict the boundaries of mined-
3 out parcel areas. These electronic maps shall not be relied upon to determine actual
4 boundaries of mined-out parcel areas. Property boundaries contained in mine maps
5 required under KRS Chapters 350 and 352 shall not be construed to constitute land
6 surveying or boundary surveys as defined by KRS 322.010 and any administrative
7 regulations promulgated thereto.