

1 AN ACT relating to administrative regulations and declaring an emergency.

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

3 ➔Section 1. KRS 13A.010 is amended to read as follows:

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

- 5 (1) "Administrative body" means each state board, bureau, cabinet, commission,
6 department, authority, officer, or other entity, except the General Assembly and the
7 Court of Justice, authorized by law to promulgate administrative regulations;
- 8 (2) "Administrative regulation" means each statement of general applicability
9 promulgated by an administrative body that implements, interprets, or prescribes
10 law or policy, or describes the organization, procedure, or practice requirements of
11 any administrative body. The term includes an existing administrative regulation, a
12 new administrative regulation, an emergency administrative regulation, an
13 administrative regulation in contemplation of a statute, and the amendment or
14 repeal of an existing administrative regulation, but does not include:
- 15 (a) Statements concerning only the internal management of an administrative
16 body and not affecting private rights or procedures available to the public;
- 17 (b) Declaratory rulings;
- 18 (c) Intradepartmental memoranda not in conflict with KRS 13A.130;
- 19 (d) Statements relating to acquisition of property for highway purposes and
20 statements relating to the construction or maintenance of highways; or
- 21 (e) Rules, regulations, and policies of the governing boards of institutions that
22 make up the postsecondary education system defined in KRS 164.001
23 pertaining to students attending or applicants to the institutions, to faculty and
24 staff of the respective institutions, or to the control and maintenance of land
25 and buildings occupied by the respective institutions;
- 26 (3) "Adopted" means that an administrative regulation has become effective in
27 accordance with the provisions of this chapter;

- 1 (4) "Authorizing signature" means the signature of the head of the administrative body
2 authorized by statute to promulgate administrative regulations;
- 3 (5) "Commission" means the Legislative Research Commission;
- 4 (6) "Effective" means an administrative regulation that has completed the legislative
5 committee review established by KRS 13A.290, 13A.330, and 13A.331;
- 6 (7) "Federal mandate" means any federal constitutional, legislative, or executive law or
7 order that requires or permits any administrative body to engage in regulatory
8 activities that impose compliance standards, reporting requirements, recordkeeping,
9 or similar responsibilities upon entities in the Commonwealth;
- 10 (8) "Federal mandate comparison" means a written statement containing the
11 information required by KRS 13A.245;
- 12 (9) "Filed" or "promulgated" means that an administrative regulation, or other
13 document required to be filed by this chapter, has been submitted to the
14 Commission in accordance with this chapter;
- 15 (10) **"Full review" means that a filed administrative regulation is on an agenda for:**
16 **(a) The subcommittee as the last step required by this chapter prior to**
17 **assignment in accordance with subsection (6) of Section 5 of this Act;**
18 **(b) A legislative committee as the last step required by this chapter for an**
19 **ordinary administrative regulation before becoming effective upon**
20 **adjournment in accordance with KRS 13A.331(1) and (2); or**
21 **(c) A legislative committee as an emergency administrative regulation being**
22 **reviewed after assignment in accordance with subsections (6) and (7) of**
23 **Section 5 of this Act;**
- 24 **(11)** "Last effective date" means the latter of:
25 (a) The most recent date an ordinary administrative regulation became effective,
26 without including the date a technical amendment was made pursuant to KRS
27 13A.040(10), 13A.2255(2), or 13A.312; or

1 (b) The date a certification letter was filed with the regulations compiler for that
2 administrative regulation pursuant to KRS 13A.3104(4), if the letter stated
3 that the administrative regulation shall remain in effect without amendment;

4 ~~(12)~~~~(11)~~ "Legislative committee" means an interim joint committee, a House or Senate
5 standing committee, a statutory committee, or a subcommittee of the Legislative
6 Research Commission;

7 ~~(13)~~~~(12)~~ "Local government" means and includes a city, county, urban-county, charter
8 county, consolidated local government, special district, or a quasi-governmental
9 body authorized by the Kentucky Revised Statutes or a local ordinance;

10 ~~(14)~~~~(13)~~ "Major economic impact" means an overall negative or adverse economic
11 impact from an administrative regulation of five hundred thousand dollars
12 (\$500,000) or more on state or local government or regulated entities, in aggregate,
13 as determined by the promulgating administrative bodies;

14 ~~(15)~~~~(14)~~ "Proposed administrative regulation" means an administrative regulation that:

15 (a) Has been filed by an administrative body; and

16 (b) Has not become effective or been withdrawn;

17 ~~(16)~~~~(15)~~ "Regulatory impact analysis" means a written statement containing the
18 provisions required by KRS 13A.240;

19 ~~(17)~~~~(16)~~ "Small business" means a business entity, including its affiliates, that:

20 (a) Is independently owned and operated; and

21 (b) 1. Employs fewer than one hundred fifty (150) full-time employees or their
22 equivalent; or

23 2. Has gross annual sales of less than six million dollars (\$6,000,000);

24 ~~(18)~~~~(17)~~ "Statement of consideration" means the document required by KRS 13A.280
25 in which the administrative body summarizes the comments received, its responses
26 to those comments, and the action taken, if any, as a result of those comments and
27 responses;

1 ~~(19)~~~~(18)~~ "Subcommittee" means the Administrative Regulation Review Subcommittee
2 of the Legislative Research Commission;

3 ~~(20)~~~~(19)~~ "Tiering" means the tailoring of regulatory requirements to fit the particular
4 circumstances surrounding regulated entities; and

5 ~~(21)~~~~(20)~~ "Written comments" means comments submitted to the administrative body's
6 contact person identified pursuant to KRS 13A.220(6)(d) via hand delivery, United
7 States mail, email~~[e-mail]~~, or facsimile and may include but is not limited to
8 comments submitted internally from within the promulgating administrative body
9 or from another administrative body.

10 ➔Section 2. KRS 13A.030 is amended to read as follows:

11 (1) The Administrative Regulation Review Subcommittee shall:

12 (a) Conduct a continuous study as to whether additional legislation or changes in
13 legislation are needed based on various factors, including~~[,]~~ but not limited to,
14 review of new, emergency, and existing administrative regulations, the lack of
15 administrative regulations, and the needs of administrative bodies;

16 (b) Except as provided by KRS 158.6471 and 158.6472, review and comment
17 upon effective administrative regulations pursuant to subsections (2), (3), and
18 (4) of this section or administrative regulations filed with the Commission;

19 (c) Make recommendations for changes in statutes, new statutes, repeal of
20 statutes affecting administrative regulations or the ability of administrative
21 bodies to promulgate them; and

22 (d) Conduct such other studies relating to administrative regulations as may be
23 assigned by the Commission.

24 (2) The subcommittee may make a determination:

25 (a) That an effective administrative regulation or an administrative regulation
26 filed with the Commission is deficient because it:

27 1. Is wrongfully promulgated;

- 1 2. Appears to be in conflict with an existing statute;
- 2 3. Appears to have no statutory authority for its promulgation;
- 3 4. Appears to impose stricter or more burdensome state requirements than
- 4 required by the federal mandate, without reasonable justification;
- 5 5. Fails to use tiering when tiering is applicable;
- 6 6. Is in excess of the administrative body's authority;
- 7 7. Appears to impose an unreasonable burden on government or small
- 8 business, or both;
- 9 8. Is filed as an emergency administrative regulation without adequate
- 10 justification of the emergency nature of the situation as described in
- 11 KRS 13A.190(1);
- 12 9. Has not been noticed in conformance with the requirements of KRS
- 13 13A.270(3);
- 14 10. Does not provide an adequate cost analysis pursuant to KRS 13A.250;{
- 15 or}
- 16 11. *Was the subject of the subcommittee's instruction to an administrative*
- 17 *body to appear under subsection (4) of this section and the*
- 18 *administrative body failed to:*
- 19 *a. Appear;*
- 20 *b. Make a good faith effort to answer subcommittee questions; or*
- 21 *c. Provide any information or data required by the subcommittee;*
- 22 *or*
- 23 *12.* Appears to be deficient in any other manner;
- 24 (b) That an administrative regulation is needed to implement an existing statute;
- 25 or
- 26 (c) That an administrative regulation should be amended or repealed.
- 27 (3) The subcommittee may *conduct an informational* review *of* an effective

1 administrative regulation or an administrative regulation filed with the
 2 Commission if requested by a member of the subcommittee.

3 (4) (a) The subcommittee may require any administrative body to appear before it to
 4 answer questions or submit data and information as required by the
 5 subcommittee in the performance of its duties under this chapter, and no
 6 administrative body shall fail to:

7 1. Appear before the subcommittee;

8 2. Make a good faith effort to answer subcommittee questions;

9 3. Provide any~~the~~ information or data required by the subcommittee; or

10 4. Perform any combination of subparagraphs 1., 2., and 3. of this
 11 paragraph required by the subcommittee.

12 (b) Either co-chair of the subcommittee may require action by an
 13 administrative body under paragraph (a) of this subsection on behalf of the
 14 subcommittee.

15 ➔Section 3. KRS 13A.270 is amended to read as follows:

16 (1) (a) In addition to the public comment period required by paragraph (c) of this
 17 subsection, following publication in the Administrative Register of the text of
 18 an administrative regulation, the administrative body shall, unless authorized
 19 to cancel the hearing pursuant to subsection (7) of this section, hold a hearing,
 20 open to the public, on the administrative regulation.

21 (b) The public hearing for an:

22 1. Ordinary administrative regulation shall not be held before the twenty-
 23 first day or after the last workday of the month following the month in
 24 which the administrative regulation is published in the Administrative
 25 Register; or

26 2. Emergency administrative regulation shall not be held before the
 27 twenty-first day or after the last workday of the month in which the

1 administrative regulation is published in the Administrative Register.

2 Nothing in this paragraph shall preclude the administrative body from holding
3 additional public hearings in addition to the hearing mandated in
4 subparagraph 1. or 2. of this paragraph.

5 (c) The administrative body shall accept written comments regarding the
6 administrative regulation during the comment period. The comment period
7 shall begin on the date the administrative regulation is filed with the
8 regulations compiler and:

9 1. For an ordinary administrative regulation, shall run until 11:59 p.m. on
10 the last day of the calendar month following the month in which the
11 administrative regulation was published in the Administrative Register;

12 or

13 2. For an emergency administrative regulation, shall run until 11:59 p.m.
14 on the last day of the calendar month in which the administrative
15 regulation is published in the Administrative Register.

16 (2) Each administrative regulation shall state:

17 (a) The place, time, and date of the scheduled public hearing;

18 (b) The manner in which interested persons shall submit their:

19 1. Notification of attending the public hearing; and

20 2. Written comments;

21 (c) That notification of attending the public hearing shall be transmitted to the
22 administrative body no later than five (5) workdays prior to the date of the
23 scheduled public hearing;

24 (d) The deadline for submitting written comments regarding the administrative
25 regulation in accordance with subsection (1)(c) of this section; and

26 (e) The name, position, mailing address, email~~[e-mail]~~ address, and telephone
27 and facsimile numbers of the person to whom a notification and written

1 comments shall be transmitted.

2 (3) (a) A person who wishes to be notified that an administrative body has filed an
3 administrative regulation shall:

- 4 1. Contact the administrative body by telephone or written letter to request
5 that the administrative body send the information required by paragraph
6 (c) or (d) of this subsection to the person; or
- 7 2. Complete an electronic registration form located on a centralized state
8 government website~~[Web site]~~ developed and maintained by the
9 Commonwealth Office of Technology.

10 (b) A registration submitted pursuant to paragraph (a) of this subsection shall:

- 11 1. Indicate whether the person wishes to receive notification regarding:
 - 12 a. All administrative regulations promulgated by an administrative
13 body; or
 - 14 b. Each administrative regulation that relates to a specified subject
15 area. The subject areas shall be provided by the administrative
16 bodies and shall be listed on the centralized state government
17 website~~[Web site]~~ in alphabetical order;
- 18 2. Include a request for the person to provide an email~~[e-mail]~~ address in
19 order to receive regulatory information electronically;
- 20 3. Be valid for a period of four (4) years from the date the registration is
21 submitted, or until the person submits a written request to be removed
22 from the notification list, whichever occurs first; and
- 23 4. Be transmitted to the promulgating administrative body, if the
24 registration was made through the centralized state government
25 website~~[Web site]~~. The collected email~~[e-mail]~~ addresses shall be used
26 solely for the purposes of this subsection and shall not be sold,
27 transferred, or otherwise made available to third parties, other than the

1 promulgating administrative body.

2 (c) A copy of the administrative regulation as filed, and all attachments required
3 by KRS 13A.230(1), shall be emailed~~[e-mailed]~~:

4 1. To every person who has:

5 a. Registered pursuant to paragraph (a) of this subsection; and

6 b. Provided an email~~[e-mail]~~ address as part of the registration
7 request;

8 2. Within five (5) working days after the date the administrative regulation
9 is filed with the Commission; and

10 3. With a request from the administrative body that affected individuals,
11 businesses, or other entities submit written comments that identify the
12 anticipated effects of the proposed administrative regulation.

13 (d) Within five (5) working days after the date the administrative regulation is
14 filed with the Commission, the administrative body shall mail the following
15 information to every person who has registered pursuant to paragraph (a) of
16 this subsection but did not provide an email~~[e-mail]~~ address:

17 1. A cover letter from the administrative body requesting that affected
18 individuals, businesses, or other entities submit written comments that
19 identify the anticipated effects of the proposed administrative regulation;

20 2. A copy of the regulatory impact analysis required by KRS 13A.240
21 completed in detail sufficient to put the individual on notice as to the
22 specific contents of the administrative regulation, including all proposed
23 amendments to the administrative regulation; and

24 3. A statement that a copy of the administrative regulation may be obtained
25 from the Commission's website~~[Web-site]~~, which can be accessed on-
26 line through public libraries or any computer with internet access. The
27 Commission's website~~[Web-site]~~ address shall be included in the

1 statement.

2 (e) An administrative body shall not be required to send a copy of an
3 administrative regulation that was amended after comments in accordance
4 with KRS 13A.280 to persons who have registered pursuant to paragraph (a)
5 of this subsection, unless the person requested a copy pursuant to KRS
6 13A.280(8).

7 (4) (a) If small business may be impacted by an administrative regulation, the
8 administrative body shall email~~[e-mail]~~ a copy of the administrative
9 regulation as filed, and all attachments required by KRS 13A.230(1), to the
10 chief executive officer of the Commission on Small Business Innovation and
11 Advocacy within one (1) working day after the date the administrative
12 regulation is filed with the Commission.

13 (b) The email~~[e-mail]~~ shall include a request from the administrative body that
14 the Commission on Small Business Innovation and Advocacy review the
15 administrative regulation in accordance with KRS 11.202(1)(e) and submit its
16 report or comments in accordance with the deadline established in subsection
17 (1)(c) of this section. A copy of the report shall be filed with the regulations
18 compiler.

19 (c) An administrative body shall not be required to send a copy of an
20 administrative regulation that was amended after comments in accordance
21 with KRS 13A.280 to the Commission on Small Business Innovation and
22 Advocacy, unless its chief executive officer requested a copy pursuant to KRS
23 13A.280(8).

24 (5) (a) If a local government may be impacted by an administrative regulation, the
25 administrative body shall send, by email~~[e-mail]~~ if the local government has
26 an email~~[e-mail]~~ address, a copy of the administrative regulation as filed and
27 all attachments required by KRS 13A.230(1) to each local government in the

1 state within one (1) working day after the date the administrative regulation is
2 filed with the Commission. If the local government does not have an email~~[e-~~
3 ~~mail]~~ address, the material shall not be sent.

4 (b) The email~~[e-mail]~~ shall include a request from the administrative body that
5 the local government review the administrative regulation in the same manner
6 as would the Commission on Small Business Innovation and Advocacy under
7 KRS 11.202(1)(e), and submit its report or comments in accordance with the
8 deadline established in subsection (1)(c) of this section. A copy of the report
9 or comments shall be filed with the regulations compiler.

10 (c) An administrative body shall not be required to send a copy of an
11 administrative regulation that was amended after comments in accordance
12 with KRS 13A.280 to a local government, unless its contact person requested
13 a copy pursuant to KRS 13A.280(8).

14 (6) Persons desiring to be heard at the hearing shall notify the administrative body in
15 writing as to their desire to appear and testify at the hearing not less than five (5)
16 workdays before the scheduled date of the hearing.

17 (7) The administrative body shall immediately notify the regulations compiler by letter
18 if:

19 (a) No written notice of intent to attend the public hearing is received by the
20 administrative body at least five (5) workdays before the scheduled hearing,
21 and it chooses to cancel the public hearing; and

22 (b) No written comments have been received by the close of the last day of the
23 public comment period.

24 (8) (a) 1. Upon receipt from interested persons of their intent to attend a public
25 hearing, the administrative body shall notify the regulations compiler by
26 letter that the public hearing shall be held.

27 2. If the public hearing is held but no comments are received during the

1 hearing, the administrative body shall notify the regulations compiler by
2 letter that the public hearing was held and that no comments were
3 received.

4 (b) Upon receipt of written comments, the administrative body shall notify the
5 regulations compiler by letter that written comments have been received.

6 (9) (a) If the notifications required by subsections (7) and (8) of this section are not
7 received by the regulations compiler by close of business on the second
8 workday of the calendar month following the end of the public comment
9 period, the administrative regulation shall be deferred to the next regularly
10 scheduled meeting of the subcommittee.

11 **(b) A filed administrative regulation that is deferred under this subsection due**
12 **to failure to timely notify the regulations compiler may still be placed on the**
13 **subcommittee's agenda for informational review pursuant to subsection (3)**
14 **or (4) of Section 2 of this Act.**

15 **(c) If a filed administrative regulation is placed on the agenda pursuant to**
16 **paragraph (b) of this subsection, the full review of the filed administrative**
17 **regulation shall still be deferred in accordance with this subsection.**

18 (10) The notifications required by subsections (7) and (8) of this section shall be made
19 by letter. The letter may be sent by email~~[e-mail]~~ if the administrative body uses an
20 electronic signature and letterhead for the emailed~~[e-mailed]~~ document.

21 (11) Every hearing shall be conducted in such a manner as to guarantee each person who
22 wishes to offer comment a fair and reasonable opportunity to do so, whether or not
23 such person has given the notice contemplated by subsection (6) of this section. No
24 transcript need be taken of the hearing, unless a written request for a transcript is
25 made, in which case the person requesting the transcript shall have the
26 responsibility of paying for same. A recording may be made in lieu of a transcript
27 under the same terms and conditions as a transcript. This section shall not preclude

1 an administrative body from making a transcript or making a recording if it so
2 desires.

3 (12) Nothing in this section shall be construed as requiring a separate hearing on each
4 administrative regulation. Administrative regulations may be grouped at the
5 convenience of the administrative body for purposes of hearings required by this
6 section.

7 ➔Section 4. KRS 13A.280 is amended to read as follows:

8 (1) Following the last day of the comment period, the administrative body shall give
9 consideration to all comments received at the public hearing and all written
10 comments received during the comment period, including:

11 (a) Any report filed by the Commission on Small Business Innovation and
12 Advocacy in accordance with KRS 11.202(1)(e) and 13A.270(4), or by a local
13 government in accordance with KRS 11.202(1)(e) and 13A.270(5); and

14 (b) Any comments regarding the administrative regulation's major economic
15 impact, as defined in KRS 13A.010, as submitted by agencies, local
16 governments, or regulated entities.

17 (2) (a) Except as provided in paragraph (b) of this subsection, the administrative
18 body shall file with the commission on or before 12 noon, eastern time, on the
19 fifteenth day of the calendar month following the end of the public comment
20 period the statement of consideration relating to the administrative regulation
21 and, if applicable, the amended after comments version.

22 (b) If the administrative body has received a significant number of public
23 comments:

24 1. It may extend the time for filing the statement of consideration for an
25 ordinary administrative regulation and, if applicable, the amended after
26 comments version by notifying the regulations compiler in writing on or
27 before 12 noon, eastern time, on the fifteenth day of the calendar month

- 1 following the end of the public comment period; and
- 2 2. The administrative body shall file the statement of consideration for an
3 ordinary administrative regulation and, if applicable, the amended after
4 comments version, with the Commission on or before 12 noon, eastern
5 time, no later than the fifteenth day of the second calendar month
6 following the end of the public comment period.
- 7 (3) (a) If the administrative regulation is amended as a result of the hearing or written
8 comments received, the administrative body shall forward the items specified
9 in this paragraph to the regulations compiler by 12 noon, eastern time, on the
10 applicable deadline specified in subsection (2) of this section:
- 11 1. The original and five (5) copies of the administrative regulation
12 indicating any amendments resulting from comments received at the
13 public hearing and during the comment period. The amendments shall
14 be indicated in:
- 15 a. The original wording for an ordinary administrative regulation; or
16 b. The wording of an emergency administrative regulation as
17 amended, for an emergency administrative regulation that was
18 amended at a legislative committee meeting pursuant to KRS
19 13A.190(3);
- 20 2. The original and five (5) copies of the statement of consideration as
21 required by subsection (2) of this section, attached to the back of the
22 original and each copy of the administrative regulation; and
- 23 3. The regulatory impact analysis, tiering statement, federal mandate
24 comparison, or fiscal note on local government. These documents shall
25 reflect changes resulting from amendments made after the public
26 hearing.
- 27 (b) The original and four (4) copies of the amended after comments version, the

1 statement of consideration, and the attachments required by paragraph (a)3. of
2 this subsection shall be stapled in the top left corner. The fifth copy shall not
3 be stapled.

4 (c) At the same time as, or prior to, filing the paper version, the administrative
5 body shall file an electronic version of the amended after comments version,
6 the statement of consideration, and the required attachments saved as a single
7 document for each amended after comments administrative regulation in an
8 electronic format approved by the regulations compiler.

9 (4) (a) If the administrative regulation is not amended as a result of the public
10 hearing, or written comments received, the administrative body shall file the
11 original and five (5) copies of the statement of consideration with the
12 regulations compiler by 12 noon, eastern time, on the deadline established in
13 subsection (2) of this section. The original and four (4) copies of the statement
14 of consideration shall be stapled in the top left corner. The fifth copy of each
15 statement of consideration shall not be stapled.

16 (b) If the statement of consideration covers multiple administrative regulations, as
17 authorized by subsection (6)(g)1. of this section, the administrative body shall
18 file with the regulations compiler:

- 19 1. The original and five (5) copies of the statement of consideration as
20 required by paragraph (a) of this subsection; and
- 21 2. Two (2) additional unstapled copies of the statement of consideration for
22 each additional administrative regulation included in the group of
23 administrative regulations.

24 (c) At the same time as, or prior to, filing the paper version, the administrative
25 body shall file an electronic version of the statement of consideration saved as
26 a single document for each statement of consideration in an electronic format
27 approved by the regulations compiler.

- 1 (5) (a) If comments are received either at the public hearing or during the public
2 comment period, the administrative regulation shall be deferred to the next
3 regularly scheduled meeting of the subcommittee following the month in
4 which the statement of consideration is due.
- 5 (b) A filed administrative regulation that is deferred under this subsection due
6 to receipt of public comments may still be placed on the subcommittee's
7 agenda for informational review pursuant to subsection (3) or (4) of Section
8 2 of this Act.
- 9 (c) If a filed administrative regulation is placed on the agenda pursuant to
10 paragraph (a) of this subsection, the full review of the filed administrative
11 regulation shall still be deferred in accordance with this subsection.
- 12 (6) The format for the statement of consideration shall be as follows:
- 13 (a) The statement shall be typewritten on white paper, size eight and one-half (8-
14 1/2) by eleven (11) inches. Copies of the statement may be mechanically
15 reproduced;
- 16 (b) The first page of the statement of consideration shall have a two (2) inch top
17 margin;
- 18 (c) The heading of the statement shall consist of the words "STATEMENT OF
19 CONSIDERATION RELATING TO" followed by the number of the
20 administrative regulation that was the subject of the public hearing and
21 comment period and the name of the promulgating administrative body. The
22 heading shall be centered. This shall be followed by the words "Not Amended
23 After Comments," "Emergency Not Amended After Comments," "Amended
24 After Comments," or "Emergency Amended After Comments," whichever is
25 applicable;
- 26 (d) If a hearing has been held or written comments received, the heading is to be
27 followed by:

- 1 1. A statement setting out the date, time and place of the hearing, if the
2 hearing was held;
- 3 2. A list of those persons who attended the hearing or who submitted
4 comments and the organization, agency, or other entity represented, if
5 applicable; and
- 6 3. The name and title of the representative of the promulgating
7 administrative body;
- 8 (e) Following the general information, the promulgating administrative body
9 shall summarize the comments received at the public hearing and during the
10 comment period and the response of the promulgating administrative body.
11 Each subject commented upon shall be summarized in a separate numbered
12 paragraph. Each numbered paragraph shall contain two (2) subsections:
 - 13 1. Subsection (a) shall be labeled "Comment," shall identify the name of
14 the person, and the organization represented if applicable, who made the
15 comment, and shall contain a summary of the comment; and
 - 16 2. Subsection (b) shall be labeled "Response" and shall contain the
17 response to the comment by the promulgating administrative body;
- 18 (f) Following the summary and comments, the promulgating administrative body
19 shall:
 - 20 1. Summarize the statement and the action taken by the administrative
21 body as a result of comments received at the public hearing and during
22 the comment period; and
 - 23 2. If amended after the comment period, list the changes made to the
24 administrative regulation in the format prescribed by KRS
25 13A.320(2)(c) and (d); and
- 26 (g) 1. If administrative regulations were considered as a group at a public
27 hearing, one (1) statement of consideration may include the group of

1 administrative regulations. If a comment relates to one (1) or more of
2 the administrative regulations in the group, the summary of the
3 comment and response shall specify each administrative regulation to
4 which it applies.

5 2. Emergency administrative regulations shall be in a separate statement of
6 consideration from ordinary administrative regulations.

7 (7) If the administrative regulation is amended pursuant to subsection (3) of this
8 section, the full text of the administrative regulation shall be published in the
9 Administrative Register. The changes made to the administrative regulation shall be
10 typed in bold and made in the format prescribed by KRS 13A.222(2). The
11 administrative regulation shall be reviewed by the Administrative Regulation
12 Review Subcommittee after such publication.

13 (8) If requested, copies of the statement of consideration and, if applicable, the
14 amended after comments version of the administrative regulation shall be made
15 available by the promulgating administrative body to persons attending the hearing
16 or submitting comments or who specifically request a copy from the administrative
17 body.

18 ➔Section 5. KRS 13A.290 is amended to read as follows:

19 (1) (a) Except as provided by KRS 158.6471 and 158.6472, the Administrative
20 Regulation Review Subcommittee shall meet monthly to review
21 administrative regulations prior to close of business on the fifteenth day of the
22 calendar month.

23 (b) The agenda shall:

24 1. Include each administrative regulation that completed the public
25 comment process;

26 2. Include each administrative regulation for which a statement of
27 consideration was received on or before 12 noon, eastern time, on the

- 1 fifteenth day of the prior calendar month;
- 2 3. Include each effective administrative regulation *or administrative*
- 3 *regulation filed with the commission* that the subcommittee has decided
- 4 to review *pursuant to subsection (3) of Section 2 of this Act;*
- 5 4. *Include each administrative regulation required to be on the agenda*
- 6 *pursuant to subsection (4) of Section 2 of this Act;*
- 7 5. Include each administrative regulation that was deferred from the prior
- 8 month's meeting of the subcommittee; and
- 9 6.~~5.~~ Not include an administrative regulation that is deferred, withdrawn,
- 10 expired, or automatically taken off the agenda under the provisions of
- 11 this chapter, *unless it is being reviewed pursuant to subsection (3) or*
- 12 *(4) of Section 2 of this Act.*
- 13 (c) Review of an administrative regulation shall include the entire administrative
- 14 regulation and all attachments filed with the administrative regulation. The
- 15 review of amendments to existing administrative regulations shall not be
- 16 limited to only the changes proposed by the promulgating administrative
- 17 body.
- 18 (2) The meetings shall be open to the public.
- 19 (3) Public notice of the time, date, and place of the Administrative Regulation Review
- 20 Subcommittee meeting shall be given in the Administrative Register.
- 21 (4) (a) A representative of the administrative body for an administrative regulation
- 22 *on the agenda*~~[under consideration]~~ shall be present to explain the
- 23 administrative regulation and to answer questions thereon.
- 24 (b) If a representative of *an*~~[the]~~ administrative body with authority to amend,
- 25 *defer, and answer questions about* a filed administrative regulation *that is on*
- 26 *the agenda for full review fails to appear before*~~[is not present at the~~
- 27 ~~subcommittee meeting, the administrative regulation shall be deferred to the~~

1 next regularly scheduled meeting of] the subcommittee;

2 **1. The filed administrative regulation shall be deferred to the next**
 3 **regularly scheduled meeting of the subcommittee; and**

4 **2. The subcommittee may make a determination pursuant to subsections**
 5 **(2), (3), and (4) of Section 2 of this Act or KRS 13A.190(3).**

6 (c) If a representative of an administrative body **with authority to defer and**
 7 **answer questions about an**[for an effective] administrative regulation **that**
 8 **was placed on the agenda for informational review pursuant to subsection**
 9 **(3) or (4) of Section 2 of this Act** fails to appear before the subcommittee, the
 10 subcommittee may:

11 1. Defer the **informational review of the** administrative regulation to the
 12 next regularly scheduled meeting of the subcommittee; **and**[or]

13 2. Make a determination pursuant to KRS 13A.030(2), (3), and (4), or KRS
 14 13A.190(3).

15 (5) Following the meeting and before the next regularly scheduled meeting of the
 16 Commission, the Administrative Regulation Review Subcommittee shall forward to
 17 the Commission its findings, recommendations, or other comments it deems
 18 appropriate in writing. [~~The Administrative Regulation Review Subcommittee shall~~
 19 ~~also forward to the Commission its findings, recommendations, or other comments~~
 20 ~~it deems appropriate on an effective administrative regulation it has reviewed.] The
 21 Administrative Regulation Review Subcommittee's findings shall be published in
 22 the Administrative Register.~~

23 (6) (a) After review by the Administrative Regulation Review Subcommittee, the
 24 Commission shall, on the first Wednesday of the following month, or if the
 25 first Wednesday is a legal holiday, the next workday of the month: [;]

26 **1.** Assign a filed administrative regulation to a legislative committee with
 27 subject matter jurisdiction **if the administrative regulation was on the**

1 agenda for full review pursuant to subsection (1)(b)1., 2., or 5. of this
2 section; and

3 2. Not assign a filed administrative regulation to a legislative committee
4 with subject matter jurisdiction if the administrative regulation was
5 solely on the agenda for informational review pursuant to subsection
6 (3) or (4) of Section 2 of this Act.

7 (b) Upon notification of the assignment by the Commission, the legislative
8 committee to which the administrative regulation is assigned shall notify the
9 regulations compiler:

10 1. Of the date, time, and place of the meeting at which it will consider the
11 administrative regulation; or

12 2. That it will not meet to consider the administrative regulation.

13 (7) (a) Within ninety (90) days of the assignment, the legislative committee may hold
14 a public meeting during which the administrative regulation shall be
15 reviewed.

16 (b) If the ninetieth day of the assignment falls on a Saturday, Sunday, or holiday,
17 the deadline for review shall be the workday following the Saturday, Sunday,
18 or holiday.

19 (c) 1. If the administrative regulation is assigned to an interim joint committee
20 and a session of the General Assembly begins during the review period,
21 the assignment shall transfer to the Senate and House standing
22 committees with subject matter jurisdiction.

23 2. If the administrative regulation is assigned to Senate and House standing
24 committees and a session of the General Assembly adjourns sine die
25 during the review period, the assignment shall transfer to the interim
26 joint committee with subject matter jurisdiction.

27 3. An administrative regulation may be transferred more than one (1) time

1 under this paragraph. A transfer shall not extend the review period
2 established by this subsection.

3 (d) Notice of the time, date, and place of the meeting shall be placed in the
4 legislative calendar.

5 (8) Except as provided in subsection (9) of this section, a legislative committee shall be
6 empowered to make the same determinations and to exercise the same authority as
7 the Administrative Regulation Review Subcommittee.

8 (9) (a) This subsection shall apply to administrative regulations filed with the
9 Commission and reviewed pursuant to subsection (7) of this section.

10 (b) A majority of the entire membership of the legislative committee shall
11 constitute a quorum for purposes of reviewing administrative regulations.

12 (c) In order to amend an administrative regulation pursuant to KRS 13A.320,
13 defer an administrative regulation pursuant to KRS 13A.300, or find an
14 administrative regulation deficient pursuant to KRS 13A.030(2), (3), or (4) or
15 13A.190(3), the motion to amend, defer, or find deficient shall be approved by
16 a majority of the entire membership of the legislative committee.
17 Additionally, during a session of the General Assembly, standing committees
18 of the Senate and House of Representatives shall agree in order to amend an
19 administrative regulation, defer an administrative regulation, or find an
20 administrative regulation deficient by:

- 21 1. Meeting separately; or
22 2. Meeting jointly. If the standing committees meet jointly, it shall require
23 a majority vote of Senate members voting and a majority of House
24 members voting, as well as the majority vote of the entire membership
25 of the standing committees meeting jointly, in order to take action on the
26 administrative regulation.

27 (10) (a) The quorum requirements of subsection (9)(b) of this section shall apply to an

1 effective or filed administrative regulation that is under informational review
 2 by a legislative committee pursuant to subsection (3) or (4) of Section 2 of
 3 this Act and subsection (8) of this section.

4 (b) A motion to defer the informational review of an~~[find an effective]~~
 5 administrative regulation or find the administrative regulation deficient shall
 6 be approved by:

- 7 1. A majority of the entire membership of the Administrative Regulation
 8 Review Subcommittee; or
- 9 2. A legislative committee in accordance with subsection (9)(c) of this
 10 section.

11 (11) (a) Upon adjournment of the meeting at which a legislative committee has
 12 considered an administrative regulation pursuant to subsection (7) or (10) of
 13 this section, the legislative committee shall inform the regulations compiler of
 14 its findings, recommendations, or other action taken on the administrative
 15 regulation.

16 (b) Following the meeting and before the next regularly scheduled meeting of the
 17 Commission, the legislative committee shall forward to the Commission its
 18 findings, recommendations, or other comments it deems appropriate in
 19 writing. The legislative committee's findings shall be published in the
 20 Administrative Register.

21 ➔Section 6. KRS 13A.300 is amended to read as follows:

22 (1) The administrative body that promulgated an administrative regulation may request
 23 that consideration of the administrative regulation be deferred by a legislative
 24 committee.

25 (2) The deferral of an administrative regulation scheduled for full review by the
 26 Administrative Regulation Review Subcommittee pursuant to subsection (1)(b)1.,
 27 2., or 5. of Section 5 of this Act shall be governed by KRS 13A.020(4) and the

1 following:

2 (a) A request for deferral of an ordinary administrative regulation filed with the
3 Commission shall be automatically granted if:

4 1. The administrative body submits a written letter to the regulations
5 compiler; and

6 2. The letter is received prior to the subcommittee meeting;

7 (b) A request for deferral of an ~~effective administrative regulation or an~~
8 emergency administrative regulation may be granted if:

9 1. The administrative body submits a written letter to the regulations
10 compiler;

11 2. The letter is received prior to the subcommittee meeting; and

12 3. Approved by the co-chairs of the Administrative Regulation Review
13 Subcommittee;

14 (c) A request for deferral may be granted at the discretion of the subcommittee if
15 the request is made by the administrative body orally at a meeting of the
16 subcommittee;

17 (d) The subcommittee may request that consideration of an administrative
18 regulation be deferred by the promulgating administrative body. Upon receipt
19 of the request, the promulgating administrative body may agree to defer
20 consideration of the administrative regulation;

21 (e) Except as provided in paragraph ~~(g)~~~~(f)~~ of this subsection, an administrative
22 regulation that has been deferred ***for full review*** shall be placed on the agenda
23 of the next scheduled meeting of the subcommittee. ~~If it is an administrative~~
24 ~~regulation filed with the Commission,~~ The subcommittee shall consider the
25 administrative regulation as if it had met all other requirements of filing.
26 Repromulgation shall not be required in those cases; ~~and~~

27 (f) ***1. A filed administrative regulation deferred under this subsection may***

1 still be placed on the agenda pursuant to subsection (3) or (4) of
2 Section 2 of this Act for informational review.

3 2. If a filed administrative regulation is placed on the agenda pursuant to
4 subparagraph 1. of this paragraph, the full review of the filed
5 administrative regulation shall still be deferred in accordance with this
6 subsection; and

7 (g) An administrative regulation shall not be deferred under this subsection more
8 than twelve (12) times.

9 (3)~~-(a)~~ The deferral of an informational review for an~~[a filed ordinary]~~
10 administrative regulation scheduled by the Administrative Regulation Review
11 Subcommittee pursuant to subsection (1)(b)3. or 4. of Section 5 of this
12 Act~~[referred to a second legislative committee or committees pursuant to KRS~~
13 ~~13A.290(6) and (7)]~~ shall be governed by KRS 13A.020(4) and the following:~~[this~~
14 ~~subsection and the voting requirements of KRS 13A.290(9).]~~

15 (a)~~-(b)~~~~—1.~~ A request to defer an informational review for an administrative
16 regulation that was placed on the subcommittee's agenda may be~~[for~~
17 ~~deferral shall be automatically]~~ granted if:

18 1.~~[a.]~~ The administrative body submits a written letter to the regulations
19 compiler;~~[and]~~

20 2.~~[b.]~~ The letter is received prior to the subcommittee~~[legislative committee]~~
21 meeting; and

22 3. Approved by the co-chairs of the Administrative Regulation Review
23 Subcommittee;

24 (b)~~-(2)~~ A request for deferral may be granted at the discretion of the
25 subcommittee~~[second legislative committee]~~ if the request is made by the
26 administrative body orally at a meeting of the subcommittee~~[legislative~~
27 ~~committee]; and~~

1 ~~[3. The legislative committee may request that consideration of an~~
 2 ~~administrative regulation be deferred by the promulgating administrative~~
 3 ~~body. Upon receipt of the request, the promulgating administrative body~~
 4 ~~may agree to defer consideration of the administrative regulation.]~~

5 (c)~~[1.]~~ An **informational review for an** administrative regulation that is
 6 deferred may be placed on **the**~~[a subsequent]~~ agenda of the **next scheduled**
 7 **meeting of the subcommittee**~~[legislative committee or committees within the~~
 8 ~~review period.]~~

9 ~~2. If a filed ordinary administrative regulation that has been deferred is not~~
 10 ~~placed on a subsequent agenda within the review period, the~~
 11 ~~administrative regulation shall take effect at the expiration of the review~~
 12 ~~period].~~

13 (4) (a) The deferral of **a filed ordinary or emergency**~~[an effective]~~ administrative
 14 regulation **assigned to a second**~~[or an emergency administrative regulation~~
 15 ~~under review by a]~~ legislative committee **or committees for full review**
 16 **pursuant to subsections (6) and (7) of Section 5 of this Act** shall be governed
 17 by this subsection and the voting requirements of KRS 13A.290(9).

18 (b) A request for deferral may be granted if:
 19 1. The administrative body submits a written letter to the regulations
 20 compiler;
 21 2. The letter is received prior to the legislative committee meeting; and
 22 3. Approved by the presiding chair or chairs.

23 (c) A request for deferral may be granted at the discretion of the **second**
 24 legislative committee if the request is made by the administrative body orally
 25 at a meeting of the legislative committee.

26 (d) **1. At a meeting of a legislative committee,** the legislative committee may
 27 request that consideration of an administrative regulation be deferred by

1 the administrative body. Upon receipt of the request, the administrative
2 body may agree to defer consideration of the administrative regulation.

3 ~~2.[(e)]~~ An administrative regulation that is deferred **for full review** may
4 be placed on a subsequent agenda of the legislative committee **or**
5 **committees within the review period.**

6 **3. If a filed ordinary administrative regulation that has been deferred for**
7 **full review is not placed on a subsequent agenda within the review**
8 **period, the administrative regulation shall take effect at the expiration**
9 **of the review period.**

10 **(e) 1. A filed administrative regulation deferred under this subsection may**
11 **still be placed on the agenda for informational review pursuant to**
12 **subsection (3) or (4) of Section 2 of this Act and subsection (8) of**
13 **Section 5 of this Act; and**

14 **2. If a filed administrative regulation is placed on the agenda pursuant to**
15 **subparagraph 1. of this paragraph, the full review of the filed**
16 **administrative regulation may be scheduled by the legislative**
17 **committee at a subsequent meeting during the ninety (90) day review**
18 **period.**

19 **(5) The deferral of an informational review for an administrative regulation**
20 **scheduled by a legislative committee pursuant to subsection (3) or (4) of Section 2**
21 **of this Act and subsection (8) of Section 5 of this Act shall be governed by this**
22 **subsection and the voting requirements of subsection (9) of Section 5 of this Act.**

23 **(a) A request to defer an informational review for an administrative regulation**
24 **that was placed on the legislative committee's agenda may be granted if:**

25 **1. The administrative body submits a written letter to the regulations**
26 **compiler;**

27 **2. The letter is received prior to the legislative committee meeting; and**

1 **3. Approved by the presiding chair or chairs.**

2 **(b) A request for deferral of an informational review for an administrative**
 3 **regulation may be granted at the discretion of the legislative committee if**
 4 **the request is made by the administrative body orally at a meeting of the**
 5 **legislative committee.**

6 **(c) An informational review for an administrative regulation that is deferred**
 7 **may be placed on a subsequent agenda of the legislative committee.**

8 **(6)** Except as provided by KRS 13A.290(4), if a representative of an administrative
 9 body **with authority to amend, defer, and answer questions about a filed**~~[whose]~~
 10 administrative regulation **that is on the agenda**~~[is scheduled]~~ for **full** review fails to
 11 appear before a legislative committee, the legislative committee in conformance
 12 with KRS 13A.290(9) may:

13 (a) Defer the administrative regulation to **a subsequent**~~[the next regularly~~
 14 ~~scheduled]~~ meeting of the legislative committee; **and**~~[or]~~

15 (b) Make a determination pursuant to KRS 13A.030(2), **(3), and (4)** or
 16 13A.190(3).

17 **(7) If a representative of an administrative body with authority to defer and answer**
 18 **questions about an administrative regulation that was placed on the agenda for**
 19 **informational review pursuant to subsection (3) or (4) of Section 2 of this Act and**
 20 **subsection (8) of Section 5 of this Act fails to appear before the legislative**
 21 **committee, the legislative committee in conformance with subsection (9) of**
 22 **Section 5 of this Act may:**

23 **(a) Defer the informational review for the administrative regulation to a**
 24 **subsequent meeting of the legislative committee; and**

25 **(b) Make a determination pursuant to subsection (2), (3), and (4) of Section 2**
 26 **of this Act or KRS 13A.190(3).**

27 ➔Section 7. KRS 13A.335 is amended to read as follows:

- 1 (1) (a) A filed administrative regulation found deficient by a legislative committee
2 shall not be considered deficient if:
- 3 1. A subsequent amendment of that administrative regulation is filed with
4 the Commission by the administrative body;
 - 5 2. The legislative committee that found the administrative regulation
6 deficient approves a motion that the subsequent amendment corrects the
7 deficiency; and
 - 8 3. *The administrative regulation is not found deficient by any other*
9 *legislative committee that reviews the administrative regulation under*
10 *the provisions of KRS Chapter 13A* ~~*finds that the administrative*~~
11 ~~*regulation is not deficient.*~~
- 12 (b) A filed administrative regulation found deficient by the Administrative
13 Regulation Review Subcommittee shall not be considered deficient if:
- 14 1. The administrative regulation is amended to correct the deficiency at a
15 meeting of the legislative committee to which it was assigned by the
16 Commission;
 - 17 2. That legislative committee does not determine that the administrative
18 regulation is deficient for any other reason; and
 - 19 3. The Administrative Regulation Review Subcommittee approves a
20 motion that the deficiency has been corrected and that the administrative
21 regulation should not be considered deficient.
- 22 (c) A filed administrative regulation found deficient by a legislative committee ~~*with*~~
23 ~~*subject matter jurisdiction*~~ shall not be considered deficient if the
24 legislative committee:
- 25 1. Reconsiders the administrative regulation and its finding of deficiency;
26 and
 - 27 2. Approves a motion that the administrative regulation is not deficient.

- 1 (d) If an amendment to an effective administrative regulation is going through the
2 KRS Chapter 13A promulgation process and is found deficient by a
3 legislative committee, the administrative regulation shall not be considered
4 deficient if the:
- 5 1. Administrative regulation was found deficient due to the amendment;
 - 6 2. Promulgating administrative body has withdrawn the proposed
7 amendment of the existing administrative regulation; and
 - 8 3. Regulations compiler has not received the Governor's determination
9 pursuant to KRS 13A.330.
- 10 (2) If an effective administrative regulation is found deficient by a legislative
11 committee, the administrative regulation shall not be considered deficient if the
12 legislative committee:
- 13 (a) Reconsiders the administrative regulation and its finding of deficiency; and
 - 14 (b) Approves a motion that the administrative regulation is not deficient.
- 15 (3) (a) If an administrative regulation has been found deficient by a legislative
16 committee, the regulations compiler shall add the following notice to the
17 administrative regulation: "This administrative regulation was found deficient
18 by the [name of legislative committee] on [date]." This notice shall be the last
19 section of the administrative regulation.
- 20 (b) If an administrative regulation has been found deficient by a legislative
21 committee, subsequent amendments of that administrative regulation filed
22 with the Commission shall contain the notice provided in paragraph (a) of this
23 subsection.
- 24 (c) If an administrative regulation that has been found deficient by a legislative
25 committee has subsequently been determined not to be deficient under the
26 provisions of this section, the regulations compiler shall delete the notice
27 required by paragraph (a) of this subsection.

1 ➔Section 8. KRS 67.767 is amended to read as follows:

- 2 (1) (a) The Secretary of State shall prescribe a standard form or forms, through
3 promulgation of an administrative regulation, which shall be accepted by all
4 tax districts and shall allow for returns of net profits and gross receipts
5 occupational license taxes by all business entities unless the tax district opts
6 out from acceptance in accordance with subsection (2) of this section or is
7 exempted under subsection (3) of this section. The Secretary shall also
8 develop and update as necessary instructions or a set of instructions for
9 business entities on the completion of the standard form or forms so that
10 business entities have the current information necessary to ensure the proper
11 payment of the tax to each tax district.
- 12 (b) The Secretary shall seek advice and comments on the development,
13 amendment, and maintenance of the form or forms and instructions from an
14 advisory committee chaired by the Secretary, or his or her designee, that is
15 composed of a representative from the Kentucky Association of Counties, the
16 Kentucky League of Cities, the Kentucky Occupational License Association,
17 the Kentucky School Boards Association, the Kentucky Society of Certified
18 Public Accountants, urban-county governments, and consolidated local
19 governments, and a representative of business entities appointed by the
20 Secretary.
- 21 (c) During the development of the proposed initial form or forms, the Secretary
22 of State shall report in writing to the Interim Joint Committee on Local
23 Government on the progress of the development process. When the proposed
24 administrative regulation is filed with the Legislative Research Commission
25 pursuant to KRS Chapter 13A, the Secretary of State shall also submit a copy
26 thereof, via regular or electronic mail, to the members of the Interim Joint
27 Committee on Local Government or, if during a session of the General

1 Assembly, to the members of the House Standing Committee on Local
2 Government and the Senate Standing Committee on State and Local
3 Government. The submission to the members shall include a note from the
4 Secretary of State stating that the members may submit any comments
5 regarding the proposed administrative regulation in accordance with the
6 deadline established in KRS 13A.270(1)(c).

7 (d) Notwithstanding KRS 13A.290(6)(a), after full review by the Administrative
8 Regulation Review Subcommittee, the Legislative Research Commission
9 shall assign the administrative regulation to the Interim Joint Committee on
10 Local Government for consideration or, if during a session of the General
11 Assembly, to the House Standing Committee on Local Government and the
12 Senate Standing Committee on State and Local Government.

13 (e) Once the standard form or forms are adopted or amended, the Secretary of
14 State shall include the form or forms, instructions, and any updates on the
15 one-stop business portal or another public website~~[Web site]~~ maintained by
16 that office along with information submitted to the Secretary of State pursuant
17 to subsection (2) or (3) of this section. The form or forms and instructions
18 shall be updated and maintained by the Secretary of State at no cost to the tax
19 districts. No fee shall be levied against the public or businesses for accessing
20 and downloading forms, instructions, or other information maintained by the
21 Secretary of State under this section.

22 (2) After the form or forms are adopted under subsection (1) of this section but prior to
23 July 1, 2017, a tax district may adopt the standard form or forms as its exclusive
24 return form or forms, may accept the standard form or forms in addition to the tax
25 district's own return form or forms, or may elect to opt out of accepting the standard
26 form or forms through adoption of a written order by the tax district's governing
27 body. If a tax district elects not to accept the standard form or forms, it shall

1 forward the following information to the Secretary of State for inclusion on the one-
2 stop business portal or another public website~~[Web site]~~ maintained by that office:

3 (a) A copy of the written order specifying that the tax district will not accept the
4 standard form or forms within thirty (30) days of its adoption; and

5 (b) A copy of occupational license tax forms that the tax district accepts, any
6 accompanying instructions, and any future amendments to those forms and
7 instructions within thirty (30) days of any change.

8 (3) After July 1, 2017, a tax district shall either adopt the standard form or forms as its
9 exclusive return form or forms or accept the standard form or forms in addition to
10 the tax district's own return form or forms, unless:

11 (a) The tax district submits a written request approved by the tax district's
12 governing body to the Secretary of State for an exemption based on
13 documented information that acceptance of the form will impose an undue
14 financial hardship on the tax district; and

15 (b) The Secretary of State approves the request for an exemption and obtains the
16 return form or forms that will be accepted by the tax district and any
17 applicable instructions for inclusion on the one-stop business portal or another
18 public website~~[Web site]~~ maintained by that office. In exercising his or her
19 discretion to grant an exemption under this subsection, the Secretary of State
20 may impose any reasonable terms and limitations upon the exemption.

21 (4) Upon receipt of an order pursuant to subsection (2) of this section or upon the
22 issuance of an exemption under subsection (3) of this section, the Secretary of State
23 shall provide notice to the Kentucky Society of Certified Public Accountants of the
24 tax districts that have submitted a written order to opt out under subsection (2) of
25 this section or that are granted an exemption under subsection (3) of this section.

26 (5) The Secretary of State shall, only upon the request of a tax district, include
27 electronic links for the electronic filing of forms with the local tax district by no

1 later than July 1, 2017.

2 (6) Nothing in this section or KRS 67.766 shall be interpreted to alter or preempt the
3 requirements imposed by a tax district regarding deadlines, reporting, rates, or other
4 legally imposed procedures regarding the imposition, administration, and collection
5 of local occupational license taxes by a tax district. Nor shall the adoption or use of
6 a standard form or forms developed under this section release the taxpayer from any
7 liability or responsibility to the tax district for the correct payment of taxes,
8 penalties, and any other obligations imposed by the tax district. This section and
9 KRS 67.766 shall not be interpreted to authorize the collection of local tax revenues
10 by the state government or any other agency of the state.

11 ➔Section 9. Whereas it is essential that the public and the General Assembly
12 promptly receive the necessary information to make informed decisions about
13 administrative regulations, an emergency is declared to exist, and this Act takes effect
14 upon its passage and approval by the Governor or upon its otherwise becoming a law.