

1 AN ACT relating to emergency medical services.

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

3 ➔SECTION 1. A NEW SECTION OF KRS CHAPTER 311A IS CREATED TO  
4 READ AS FOLLOWS:

5 *Sections 1 to 4 of this Act:*

6 *(1) "Ambulance service" means:*

7 *(a) A Kentucky-based ambulance provider licensed pursuant to KRS Chapter*  
8 *311A;*

9 *(b) An ambulance service operating under KRS Chapter 75;*

10 *(c) An emergency ambulance service district established under KRS 108.080 to*  
11 *108.180;*

12 *(d) Any ambulance service established by a local government, operating under*  
13 *KRS Chapter 75A; or*

14 *(e) A private ambulance service that is under contract with a local government,*  
15 *a KRS Chapter 75 fire district, or a KRS Chapter 75A emergency services*  
16 *district to provide the primary ambulance transport services;*

17 *(2) "EMS professional" means any employee licensed as an EMT, AEMT,*  
18 *paramedic, or advanced practice paramedic of an ambulance service;*

19 *(3) "Established work schedule":*

20 *(a) Means a work schedule adopted by or required of an ambulance service*  
21 *setting a recurring pattern for time on and off duty for an EMS professional*  
22 *employed by the ambulance service; and*

23 *(b) Includes but is not limited to a schedule of twenty-four (24) consecutive*  
24 *hours of duty followed by forty-eight (48) hours off duty;*

25 *(4) "Fund" means the EMS Professionals Foundation Program fund created in*  
26 *Section 2 of this Act;*

27 *(5) "Local government" means any city, county, urban-county government, charter*

1 county government, unified local government, consolidated local government, air  
2 board created under KRS Chapter 183, an ambulance service district, or any  
3 combination thereof in the Commonwealth;

4 (6) "Scheduled overtime" means work by an EMS professional in excess of forty (40)  
5 hours per week which regularly recurs as part of an established work schedule;  
6 and

7 (7) "Unscheduled overtime" means work by an EMS professional in excess of forty  
8 (40) hours per week which does not regularly recur as part of an established work  
9 schedule.

10 ➔SECTION 2. A NEW SECTION OF KRS CHAPTER 311A IS CREATED TO  
11 READ AS FOLLOWS:

12 (1) There is hereby established in the State Treasury a trust and agency account to be  
13 known as the EMS Professionals Foundation Program fund. The fund shall  
14 consist of appropriations from the general fund of the Commonwealth of  
15 Kentucky, insurance premium surcharge proceeds, and earnings on the  
16 investments of those moneys which accrue to the fund under Sections 5 and 7 of  
17 this Act. The fund may also receive any other funds, gifts, or grants made  
18 available to the state for distribution to ambulance services.

19 (2) The fund shall be administered by the board.

20 (3) Amounts deposited in the fund shall be used for the purposes provided in Sections  
21 1 to 4, 5, and 7 of this Act.

22 (4) Notwithstanding KRS 45.229, the close of a fiscal year shall not lapse but shall be  
23 carried forward into the next fiscal year.

24 (5) Funds made available to the board shall be received, held, and expended in  
25 accordance with the provisions of this chapter and administrative regulations  
26 promulgated by the board.

27 (6) (a) 1. An EMS professional who is diagnosed by a psychiatrist, psychologist,

1 or professional counselor credentialed under KRS 335.500 to 335.599  
2 with a post-traumatic stress injury or post-traumatic stress disorder, as  
3 defined in the most recent edition of the American Psychiatric  
4 Association's Diagnostic and Statistical Manual of Mental Disorders,  
5 caused by an event or an accumulation of events that occurred in the  
6 course and scope of employment as an EMS professional shall be  
7 eligible for reimbursement from the fund for his or her out-of-pocket  
8 costs for mental health treatment, regardless of an initial physical  
9 injury.

10 2. Notwithstanding subparagraph 1. of this paragraph, a post-traumatic  
11 stress injury, as defined in the most recent edition of the American  
12 Psychiatric Association's Diagnostic and Statistical Manual of Mental  
13 Disorders, that arises solely from a legitimate personnel action such as  
14 transfer, promotion, demotion, or termination shall not be considered  
15 a compensable injury that qualifies an EMS professional for  
16 reimbursement benefits under this subsection.

17 (b) If an EMS professional seeks mental health treatment for a post-traumatic  
18 stress injury or post-traumatic stress disorder:

19 1. After in-network health insurance has been utilized, he or she may  
20 submit corresponding receipts for medical bills paid by the EMS  
21 professional to the board for reimbursement from the fund to the EMS  
22 professional for out-of-pocket costs incurred, to the extent that funds  
23 are available and allocated in the board's budget for EMS  
24 professional mental health treatment;

25 2. He or she shall pay his or her out-of-pocket costs for the mental health  
26 treatment before submitting receipts for reimbursement; and

27 3. He or she shall submit receipts evidencing payment of out-of-pocket

1                   costs within twelve (12) months of the payment date to be eligible for  
2                   reimbursement under this subsection.

3   (7) Each ambulance service shall be eligible to share in the distribution of the fund if  
4   the ambulance service:

5       (a) Operates or contracts with an ambulance service that provides basic life  
6       support or advanced life support services when responding to emergency  
7       911 service calls;

8       (b) Employs two (2) or more full-time EMS professionals;

9       (c) Pays every EMS professional not less than the minimum federal wage;

10      (d) Requires all employed EMS professionals to successfully complete, in each  
11      calendar year, an in-service training program of one hundred (100) hours  
12      or a lesser duration as established by the board. The requirement shall be  
13      waived while an EMS professional is serving on active duty in the United  
14      States Armed Forces; and

15      (e) Maintains compliance with all provisions of law applicable to EMS  
16      professionals.

17   (8) Each EMS professional shall be eligible to share in the distribution of the fund if  
18   he or she:

19      (a) Is employed as an EMS professional by an ambulance service, which meets  
20      the requirements in subsection (7) of this section, as a full-time employee,  
21      and is regularly involved in patient care;

22      (b) Obtains the minimum educational requirement of a high school diploma or  
23      its equivalent, as determined by the board;

24      (c) If employed as an EMS professional on or after the effective date of this  
25      Act, successfully completes a training course sufficient for licensure as an  
26      EMT, AEMT, paramedic, or advanced practice paramedic, as set by the  
27      board;

- 1        (d) Successfully completes, in each calendar year, an in-service training  
2        program of one hundred (100) hours or a lesser duration as established by  
3        the board. The requirement shall be waived while an EMS professional is  
4        serving on active duty in the United States Armed Forces; and  
5        (e) Maintains compliance with all provisions of law applicable to EMS  
6        professionals.

7        ➔SECTION 3. A NEW SECTION OF KRS CHAPTER 311A IS CREATED TO  
8 READ AS FOLLOWS:

- 9        (1) The board shall administer the fund pursuant to Sections 1 to 4 of this Act, and  
10       may promulgate administrative regulations in accordance with KRS Chapter 13A  
11       to facilitate the administration of the fund.  
12       (2) The board shall determine which ambulance services are eligible to share in the  
13       fund and may withhold or terminate payments to any ambulance service that does  
14       not comply with the requirements set forth in Sections 1 to 4 of this Act.  
15       (3) The board shall, from the moneys appropriated to and accruing to the fund from  
16       any source, provide staffing for administering these funds, including but not  
17       limited to the expenses and costs of board operations. Annual administration  
18       costs shall not exceed five percent (5%) of the total amount of moneys accruing to  
19       the fund which are allotted for the purposes specified in this section during any  
20       fiscal year.  
21       (4) Upon receipt of the written request by the Finance and Administration Cabinet  
22       for cost projections of the EMS Professionals Foundation Program fund as  
23       described in Section 5 of this Act, the board shall certify, in writing, within  
24       twenty-one (21) calendar days the projections to the Finance and Administration  
25       Cabinet.

26       ➔SECTION 4. A NEW SECTION OF KRS CHAPTER 311A IS CREATED TO  
27 READ AS FOLLOWS:

- 1 (1) An eligible ambulance service shall be entitled to receive an annual supplement  
2 of four thousand eight hundred dollars (\$4,800) for each qualified, full-time  
3 EMS professional it employs, plus an amount equal to the required employer's  
4 contribution on the supplement to the defined benefit pension plan, or to a plan  
5 qualified under 26 U.S.C. sec. 401(a) or 457.
- 6 (2) Qualified EMS professionals receiving a supplement from the Firefighters  
7 Foundation Program fund under KRS 95A.200 to 95A.300 or the Law  
8 Enforcement Foundation Program fund under KRS 15.410 to 15.510 shall not be  
9 eligible to participate in the EMS Professionals Foundation Program fund.
- 10 (3) The amount of the employer's contribution to any retirement plan calculated  
11 from the supplement shall not exceed the amount of the required employer's  
12 contribution to the County Employees Retirement System pursuant to KRS  
13 Chapter 78 for the hazardous duty category. The pension contribution on the  
14 supplement shall be paid whether the EMS professional entered the system under  
15 hazardous duty coverage or nonhazardous coverage.
- 16 (4) The ambulance service shall pay the amount received for retirement coverage to  
17 the appropriate retirement system to cover the required employer contribution on  
18 the supplement.
- 19 (5) If program funds are insufficient to pay employer contributions to the system,  
20 then the total amount available for pension payments shall be prorated to each  
21 eligible ambulance service so that each receives the same percentage of required  
22 pension costs attributable to the supplement.
- 23 (6) The eligible EMS professional shall receive the distribution of the supplement  
24 from the ambulance service in twelve (12) monthly installments with his or her  
25 pay for the last pay period of each month. The monthly distribution shall be  
26 calculated by dividing the supplement amount established in this section by twelve  
27 (12).

1 (7) The supplement disbursed to a qualified EMS professional pursuant to Sections 1  
2 to 4 of this Act shall not be considered wages as defined in KRS 337.010 and shall  
3 not be included in the hourly wage rate for calculation of overtime pursuant to  
4 KRS 337.285 for scheduled overtime. The supplement shall be included in the  
5 hourly wage rates for calculation of overtime for unscheduled overtime pursuant  
6 to KRS 337.285.

7 (8) To determine the addition to the hourly wage rate for calculation of overtime on  
8 unscheduled overtime, the annual supplement shall be divided by two thousand  
9 eighty (2,080). The overtime rate for unscheduled overtime shall be calculated by  
10 adding the quotient, which is the amount of the annual supplement divided by  
11 two thousand eighty (2,080), to the hourly wage rate and multiplying the total by  
12 one and one-half (1.5). The enhanced overtime rate shall be paid only for  
13 unscheduled overtime. Scheduled overtime shall be paid at one and one-half (1.5)  
14 times the regular hourly wage rate, excluding the supplement.

15 ➔Section 5. KRS 42.190 is amended to read as follows:

16 (1) ~~{On June 1, 1982, and then }~~On or before the first day of each December, March,  
17 June, and September~~[ thereafter ]~~, the cabinet shall request in writing of the  
18 administrator of the Firefighters Foundation Program fund~~[,]~~ which is established  
19 by KRS 95A.220, the administrator of the EMS Professionals Foundation  
20 Program fund which is established by Section 2 of this Act, and of the  
21 administrator of the Law Enforcement Foundation Program fund~~[,]~~ which is  
22 established by KRS 15.430, cost projections of their respective funds for the next  
23 quarter. Based on these projections, the cabinet shall determine the proportionate  
24 share of total insurance premium surcharge proceeds, prescribed in KRS 136.392,  
25 to accrue to each fund.

26 (2) On or before the first day of each quarter, the cabinet shall certify to the State  
27 Treasurer a distribution schedule describing the proportionate share of total

1 insurance premium surcharge proceeds accruing to each fund during such quarter,  
2 and the State Treasurer shall pay into each fund's trust and agency account its  
3 proportionate share of all deposited tax moneys as set forth and in the manner as  
4 prescribed in KRS 136.392.

- 5 (3) Moneys deposited in the Firefighters Foundation Program fund's trust and agency  
6 account, the EMS Professionals Foundation Program fund's trust and agency  
7 account, and in the Law Enforcement Foundation Program fund's trust and agency  
8 account, shall be invested by the state in accordance with state investment practices,  
9 and all earnings from ~~the~~[such] investments shall accrue to, and be paid into the  
10 respective account from which such investments are made.~~[All moneys remaining~~  
11 ~~on deposit at the close of the state's fiscal year in the Firefighters Foundation~~  
12 ~~Program fund's trust and agency account and all earnings from investments made~~  
13 ~~from moneys in this account in excess of three million dollars (\$3,000,000),~~  
14 ~~beginning with fiscal year 1994-95, through June 30, 1999, shall lapse, except that~~  
15 ~~moneys in the revolving loan fund established in KRS 95A.262 shall not lapse. All~~  
16 ~~moneys remaining on deposit at the close of the state's fiscal year in the Law~~  
17 ~~Enforcement Foundation Program fund's trust and agency account, and all earnings~~  
18 ~~from investments made from moneys in this account, in excess of three million~~  
19 ~~dollars (\$3,000,000), beginning with fiscal year 1994-95, through June 30, 1999,~~  
20 ~~shall lapse. On and after July 1, 1999,]~~ Moneys in these accounts shall not lapse.

- 21 (4) The cabinet shall provide monthly financial reports to the administrator of the  
22 Firefighters Foundation Program fund, the administrator of the EMS Professionals  
23 Foundation Program fund, and the administrator of the Law Enforcement  
24 Foundation Program fund respecting the amount of funds received and on deposit in  
25 each fund and the amount of earnings accruing to each fund from their investment.

26 ➔Section 6. KRS 61.315 is amended to read as follows:

- 27 (1) As used in this section:

- 1 (a) "Police officer" means every paid police officer, sheriff, or deputy sheriff,  
2 corrections employee with the power of a peace officer pursuant to KRS  
3 196.037, any metropolitan or urban-county correctional officer with the power  
4 of a peace officer pursuant to KRS 446.010, any jailer or deputy jailer, any  
5 auxiliary police officer appointed pursuant to KRS 95.445, any police officer  
6 of a public institution of postsecondary education appointed pursuant to KRS  
7 164.950, any school resource officer as defined in KRS 158.441, or any  
8 citation or safety officer appointed pursuant to KRS 83A.087 and 83A.088,  
9 elected to office, or employed by any county, airport board created pursuant to  
10 KRS Chapter 183, city, local board of education, or by the state;
- 11 (b) "Firefighter" means every paid firefighter or volunteer firefighter who is  
12 employed by or volunteers his or her services to the state, airport board  
13 created pursuant to KRS Chapter 183, any county, city, fire district, or any  
14 other organized fire department recognized, pursuant to KRS 95A.262, as a  
15 fire department operated and maintained on a nonprofit basis in the interest of  
16 the health and safety of the inhabitants of the Commonwealth and shall  
17 include qualified civilian firefighters employed at Kentucky-based military  
18 installations; and
- 19 (c) "Emergency medical services personnel" means any paid or volunteer  
20 emergency medical services personnel who is certified or licensed pursuant to  
21 KRS Chapter 311A and who is employed directly by, or volunteering directly  
22 for, any:
- 23 1. County;
  - 24 2. City;
  - 25 3. Fire protection district created under KRS 75.010 to 75.260;~~[-or-]~~
  - 26 4. Emergency ambulance service district created under KRS 108.080 to  
27 108.180;

1                    5. Ambulance service as defined in Section 1 of this Act; or

2                    6. Air ambulance service while performing in an official capacity with  
3                    an ambulance service as defined in Section 1 of this Act;

4                    to provide emergency medical services.

- 5        (2) The spouse of any police officer, sheriff, deputy sheriff, corrections employee with  
6           the power of a peace officer pursuant to KRS 196.037, any metropolitan or urban-  
7           county correctional officer with the power of a peace officer pursuant to KRS  
8           446.010, any jailer or deputy jailer, any auxiliary police officer appointed pursuant  
9           to KRS 95.445, any police officer of a public institution of postsecondary education  
10          appointed pursuant to KRS 164.950, any school resource officer as defined in KRS  
11          158.441, or any citation or safety officer appointed pursuant to KRS 83A.087 and  
12          83A.088, firefighter, or member of the Kentucky National Guard on state active  
13          duty pursuant to KRS 38.030, or a member of a state National Guard or a Reserve  
14          component on federal active duty under Title 10 or 32 of the United States Code  
15          who names Kentucky as home of record for military purposes, whose death occurs  
16          on or after July 1, 2002, as a direct result of an act in the line of duty shall receive a  
17          lump-sum payment of eighty thousand dollars (\$80,000) if there are no surviving  
18          children, which sum shall be paid by the State Treasurer from the general fund of  
19          the State Treasury. The spouse of any emergency medical services personnel whose  
20          death occurs on or after November 1, 2015, as a direct result of an act in the line of  
21          duty shall receive a lump-sum payment of eighty thousand dollars (\$80,000) if there  
22          are no surviving children, which sum shall be paid by the State Treasurer from the  
23          general fund of the State Treasury. If there are surviving children and a surviving  
24          spouse, the payment shall be apportioned equally among the surviving children and  
25          the spouse. If there is no surviving spouse, the payment shall be made to the  
26          surviving children, eighteen (18) or more years of age. For surviving children less  
27          than eighteen (18) years of age, the State Treasurer shall:

- 1 (a) Pay thirty-five thousand dollars (\$35,000) to the surviving children; and  
2 (b) Hold forty-five thousand dollars (\$45,000) in trust divided into equal accounts  
3 at appropriate interest rates for each surviving child until the child reaches the  
4 age of eighteen (18) years.

5 If a child dies before reaching the age of eighteen (18) years, his or her account  
6 shall be paid to his or her estate. If there are no surviving children, the payment  
7 shall be made to any parents of the deceased.

8 (3) The Kentucky Fire Commission shall be authorized to promulgate administrative  
9 regulations establishing criteria and procedures applicable to the administration of  
10 this section as it pertains to both paid and volunteer firefighters, including but not  
11 limited to defining when a firefighter has died in line of duty. Administrative  
12 hearings promulgated by administrative regulation under authority of this  
13 subsection shall be conducted in accordance with KRS Chapter 13B.

14 (4) The Justice and Public Safety Cabinet may promulgate administrative regulations  
15 establishing criteria and procedures applicable to the administration of this section  
16 as it pertains to police officers, any metropolitan or urban-county correctional  
17 officers with the power of a peace officer pursuant to KRS 446.010, any school  
18 resource officer as defined in KRS 158.441, or any jailers or deputy jailers,  
19 including but not limited to defining when one has died in line of duty.  
20 Administrative hearings promulgated by administrative regulation under authority  
21 of this subsection shall be conducted in accordance with KRS Chapter 13B.

22 (5) The Department of Corrections shall promulgate administrative regulations  
23 establishing the criteria and procedures applicable to the administration of this  
24 section as it pertains to correctional employees, including but not limited to  
25 defining which employees qualify for coverage and which circumstances constitute  
26 death in the line of duty.

27 (6) The Kentucky Board of Emergency Medical Services shall promulgate

1 administrative regulations establishing the criteria and procedures applicable to the  
2 administration of this section as it pertains to emergency medical services  
3 personnel, including but not limited to which employees or volunteers qualify for  
4 coverage and which circumstances constitute death in the line of duty.

5 (7) The Department of Military Affairs shall promulgate administrative regulations  
6 establishing the criteria and procedures applicable to the administration of this  
7 section as it pertains to National Guard or Reserve component members, including  
8 but not limited to defining which National Guard or Reserve component members  
9 qualify for coverage and which circumstances constitute death in the line of duty.

10 (8) The estate of anyone whose spouse or surviving children would be eligible for  
11 benefits under subsection (2) of this section, and the estate of any regular member  
12 of the United States Armed Forces who names Kentucky as home of record for  
13 military purposes whose death occurs as a direct result of an act in the line of duty,  
14 shall be exempt from all probate fees, including but not limited to those established  
15 by the Supreme Court of Kentucky pursuant to KRS 23A.200 and 24A.170, or  
16 imposed under KRS 24A.185, 64.012, and 172.180.

17 (9) The benefits payable under this section shall be in addition to any benefits now or  
18 hereafter prescribed under any police, sheriff, firefighter's, volunteer firefighter's,  
19 emergency medical services personnel, or National Guard or Reserve retirement or  
20 benefit fund established by the federal government or by any state, county, or any  
21 municipality.

22 (10) Any funds appropriated for the purpose of paying the death benefits described in  
23 subsection (2) of this section shall be allotted to a self-insuring account. These  
24 funds shall not be used for the purpose of purchasing insurance.

25 (11) (a) For the purposes of this section, if a firefighter dies as a result of cancer, the  
26 death shall be a direct result of an act in the line of duty if the firefighter:

27 1. Was a firefighter for at least five (5) consecutive years;

- 1                   2.    Developed one (1) or more of the cancers listed in paragraph (b) of this
- 2                           subsection which caused the firefighter's death within ten (10) years of
- 3                           separation from service as a firefighter;
- 4                   3.    Did not use tobacco products for a period of ten (10) years prior to the
- 5                           diagnosis of cancer;
- 6                   4.    Was under the age of sixty-five (65) at the time of death;
- 7                   5.    Was not diagnosed with any cancer prior to employment as a firefighter;
- 8                           and
- 9                   6.    Was exposed while in the course of firefighting to a known carcinogen
- 10                           as defined by the International Agency for Research on Cancer or the
- 11                           National Toxicology Program, and the carcinogen is reasonably
- 12                           associated with one (1) or more of the cancers listed in paragraph (b) of
- 13                           this subsection.

14           (b)   This section shall apply to the following cancers:

- 15                   1.    Bladder cancer;
- 16                   2.    Brain cancer;
- 17                   3.    Colon cancer;
- 18                   4.    Non-Hodgkin's lymphoma;
- 19                   5.    Kidney cancer;
- 20                   6.    Liver cancer;
- 21                   7.    Lymphatic or haematopoietic cancer;
- 22                   8.    Prostate cancer;
- 23                   9.    Testicular cancer;
- 24                   10.   Skin cancer;
- 25                   11.   Cervical cancer; and
- 26                   12.   Breast cancer.

27           (c)   1.    The provisions of this subsection creating an entitlement to the line of

1 duty death benefits shall apply exclusively to this section and shall not  
2 be interpreted or otherwise construed to create either an express or  
3 implied presumption of work-relatedness for any type of claim filed  
4 pursuant to KRS Chapter 342.

- 5 2. This paragraph is intended to provide clarification regarding the sole and  
6 exclusive application of this subsection to only the benefits available  
7 under this section and shall not be used as a bar or other type of  
8 limitation to impair or alter the rights and ability of a claimant to prove  
9 work-relatedness under KRS Chapter 342 or other laws.

10 ➔Section 7. KRS 136.392 is amended to read as follows:

- 11 (1) (a) Every domestic, foreign, or alien insurer, other than life and health insurers,  
12 which is either subject to or exempted from Kentucky premium taxes as  
13 levied pursuant to the provisions of either KRS 136.340, 136.350, 136.370, or  
14 136.390, shall charge and collect a surcharge of one dollar and eighty cents  
15 (\$1.80) upon each one hundred dollars (\$100) of premium, assessments, or  
16 other charges, except for those municipal premium taxes, made by it for  
17 insurance coverage provided to its policyholders, on risk located in this state,  
18 whether the charges are designated as premiums, assessments, or otherwise.  
19 The premium surcharge shall be collected by the insurer from its  
20 policyholders at the same time and in the same manner that its premium or  
21 other charge for the insurance coverage is collected. The premium surcharge  
22 shall be disclosed to policyholders pursuant to administrative regulations  
23 promulgated by the commissioner of insurance. However, no insurer or its  
24 agent shall be entitled to any portion of any premium surcharge as a fee or  
25 commission for its collection. On or before the twentieth day of each month,  
26 each insurer shall report and remit to the Department of Revenue, on forms as  
27 it may require, all premium surcharge moneys collected by it during its

1 preceding monthly accounting period less any moneys returned to  
2 policyholders as applicable to the unearned portion of the premium on  
3 policies terminated by either the insured or the insurer. Insurers with an  
4 annual liability of less than one thousand dollars (\$1,000) for each of the  
5 previous two (2) calendar years may report and remit to the Department of  
6 Revenue all premium surcharge moneys collected on a calendar year basis on  
7 or before the twentieth day of January of the following calendar year. The  
8 funds derived from the premium surcharge shall be deposited in the State  
9 Treasury, and shall constitute a fund allocated for the uses and purposes of the  
10 Firefighters Foundation Program fund, KRS 95A.220 and 95A.262, the EMS  
11 Professionals Foundation Program fund, Section 2 of this Act, and the Law  
12 Enforcement Foundation Program fund, KRS 15.430.

13 (b) Effective July 1, 2019, the surcharge rate in paragraph (a) of this subsection  
14 shall only be adjusted by an Act of the General Assembly, and the adjusted  
15 rate shall be applied beginning ninety (90) days after the effective date of the  
16 Act.

17 (2) Within five (5) days after the end of each month, all insurance premium surcharge  
18 proceeds deposited in the State Treasury as set forth in this section shall be paid by  
19 the State Treasurer into the Firefighters Foundation Program fund trust and agency  
20 account, the EMS Professionals Foundation Program fund trust and agency  
21 account, and the Law Enforcement Foundation Program fund trust and agency  
22 account. The amount paid into each account shall be proportionate to each fund's  
23 respective share of the total deposits, pursuant to KRS 42.190. ~~Moneys deposited~~  
24 ~~to the Law Enforcement Foundation Program fund trust and agency account shall~~  
25 ~~not be disbursed, expended, encumbered, or transferred by any state official for~~  
26 ~~uses and purposes other than those prescribed by KRS 15.410 to 15.500, except that~~  
27 ~~beginning with fiscal year 1994-95, through June 30, 1999, moneys remaining in~~

1       ~~the account at the end of the fiscal year in excess of three million dollars~~  
2       ~~(\$3,000,000) shall lapse. On and after July 1, 1999, moneys in this account shall not~~  
3       ~~lapse. Money deposited to the Firefighters Foundation Program fund trust and~~  
4       ~~agency account shall not be disbursed, expended, encumbered, or transferred by any~~  
5       ~~state official for uses and purposes other than those prescribed by KRS 95A.200 to~~  
6       ~~95A.300, except that beginning with fiscal year 1994-95, through June 30, 1999,~~  
7       ~~moneys remaining in the account at the end of the fiscal year in excess of three~~  
8       ~~million dollars (\$3,000,000) shall lapse, but moneys in the revolving loan fund~~  
9       ~~established in KRS 95A.262 shall not lapse. On and after July 1, 1999, ]Moneys in~~  
10       this account shall not lapse.

11       (3) Insurance premium surcharge funds collected from the policyholders of any  
12       domestic mutual company, cooperative, or assessment fire insurance company shall  
13       be deposited in the State Treasury, and shall be paid monthly by the State Treasurer  
14       into the Firefighters Foundation Program fund trust and agency account as provided  
15       in KRS 95A.220 to 95A.262. However, insurance premium surcharge funds  
16       collected from policyholders of any mutual company, cooperative, or assessment  
17       fire insurance company which transfers its corporate domicile to this state from  
18       another state after July 15, 1994, shall continue to be paid into the Firefighters  
19       Foundation Program fund, the EMS Professionals Foundation Program fund, and  
20       the Law Enforcement Foundation Program fund as prescribed.

21       (4) No later than July 1 of each year, the Department of Insurance shall provide the  
22       Department of Revenue with a list of all Kentucky-licensed property and casualty  
23       insurers and the amount of premium volume collected by the insurer for the  
24       preceding calendar year as set forth on the annual statement of the insurer. No later  
25       than September 1 of each year, the Department of Revenue shall calculate an  
26       estimate of the premium surcharge due from each insurer subject to the insurance  
27       premium surcharge imposed pursuant to this section, based upon the surcharge rate

1 imposed pursuant to this section and the amount of the premium volume for each  
2 insurer as reported by the Department of Insurance. The Department of Revenue  
3 shall compare the results of this estimate with the premium surcharge paid by each  
4 insurer during the preceding year and shall provide the Legislative Research  
5 Commission, the Kentucky Fire Commission, the Kentucky Board of Emergency  
6 Medical Services, the Kentucky Law Enforcement Council, and the Department of  
7 Insurance with a report detailing its findings on a cumulative basis. In accordance  
8 with KRS 131.190, the Department of Revenue shall not identify or divulge the  
9 confidential tax information of any individual insurer in this report.

10 (5) The insurance premiums surcharge provided in this section shall not apply to  
11 premiums collected from the following:

- 12 (a) The federal government;
- 13 (b) Resident educational and charitable institutions qualifying under Section  
14 501(c)(3) of the Internal Revenue Code;
- 15 (c) Resident nonprofit religious institutions for real, tangible, and intangible  
16 property coverage only;
- 17 (d) State government for coverage of real property; or
- 18 (e) Local governments for coverage of real property.

19 (6) Pursuant to the Non-Admitted and Reinsurance Reform Act of 2010, Title V,  
20 Subtitle B, of the Dodd-Frank Wall Street Reform and Consumer Protection Act,  
21 Pub. L. No. 111-203, the insurance premium surcharge on non-admitted insurance  
22 for multistate risks shall be exempt from the provisions of this section but shall be  
23 subject to the provisions of KRS 304.10-180.