

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"*

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,

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

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

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

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

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

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 duty
21 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.

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

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.