

1 AN ACT relating to fiscal matters.

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

3 ➔Section 1. KRS 131.030 is amended to read as follows:

- 4 (1) The department ~~of Revenue~~ shall exercise all administrative functions of the state  
5 in relation to:
- 6 (a) The state revenue and tax laws;
  - 7 (b) The publishing of administrative writings, tax forms, and instructions to those  
8 tax forms on its official website;
  - 9 (c) The licensing and registering of motor vehicles;
  - 10 (d) The equalization of tax assessments;
  - 11 (e) The assessment of public utilities and public service corporations for taxes;
  - 12 (f) The assessment of franchises;
  - 13 (g) The supervision of tax collections; and
  - 14 (h) The enforcement of revenue and tax laws, either directly or through  
15 supervision of tax administration activity in other departments to which the  
16 department may commit administration of certain taxes.
- 17 (2) The department shall have all the powers and duties with reference to assessment or  
18 equalization of the assessment of property heretofore exercised or performed by any  
19 state board or commission.
- 20 (3) The department shall have all the powers and duties necessary to consider and settle  
21 tax cases under KRS 131.110 and refund claims made under KRS 134.580. The  
22 department is encouraged to settle controversies on a fair and equitable basis and  
23 shall be authorized to settle tax controversies based on the hazards of litigation  
24 applicable to them.
- 25 (4) The department shall have all the powers and duties necessary to collect any debts  
26 owed to the Commonwealth, or any local government of the Commonwealth, that  
27 are referred to the department by an organizational unit or administrative body in

1       the executive branch of state government, as defined in KRS 12.010, the Court of  
2       Justice in the judicial branch of state government, and any local government, under  
3       KRS 45.237 and 45.241.