

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.