

**COMMONWEALTH OF KENTUCKY FISCAL NOTE STATEMENT
LEGISLATIVE RESEARCH COMMISSION
2024 REGULAR SESSION**

MEASURE

2024 BR NUMBER 437

HOUSE BILL NUMBER 122 GA

TITLE AN ACT relating to the administrative writings of the Kentucky Department of Revenue.

SPONSOR Representative Patrick Flannery

FISCAL SUMMARY

STATE FISCAL IMPACT: YES NO UNCERTAIN

OTHER FISCAL STATEMENT(S) THAT MAY APPLY: ACTUARIAL ANALYSIS
 LOCAL MANDATE CORRECTIONS IMPACT HEALTH BENEFIT MANDATE

APPROPRIATION UNIT(S) IMPACTED: _____

FUND(S) IMPACTED: GENERAL ROAD FEDERAL RESTRICTED _____

FISCAL ESTIMATES	2023-2024	2024-2025	2025-2026	ANNUAL IMPACT AT FULL IMPLEMENTATION
REVENUES				
EXPENDITURES				
NET EFFECT				

() indicates a decrease/negative

PURPOSE OF MEASURE: This measure amends KRS 131.010 to require the Department of Revenue to publish administrative writings to the website within 120 days of completion and tax forms within 45 days of completion except for income tax forms that must be posted within 30 days before the calendar year end for which they apply.

Administrative writings shall include:

- Final rulings;
- Manuals and training procedures;
- Presentations;
- Technical advice memoranda;
- General information letters; and
- Private letter rulings

Tax forms are defined as any instrument created, published, issued, approved, or released by the department and are required or permitted to be filed with the department. This includes returns, reports, schedules, claim estimates, facsimiles, or any other similar documents.

This measure also requires the Department of Revenue to post educational information for new taxpayers as well as updates for all new tax legislation.

FISCAL EXPLANATION: The measure would have no fiscal impact as the Department of Revenue already has mechanisms and personnel in place to achieve this.

DATA SOURCE(S): LRC Staff and Finance Administrative Cabinet

PREPARER: Jeremy Simpson **NOTE NUMBER:** 200 **REVIEW:** JB **DATE:** 3/25/2024