

1 AN ACT relating to tax expenditures.

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

3 ➔SECTION 1. A NEW SECTION OF KRS CHAPTER 7A IS CREATED TO
4 READ AS FOLLOWS:

5 *(1) As used in this section:*

6 *(a) "Board" means the Tax Expenditure Oversight Board; and*

7 *(b) "Tax expenditure" means:*

8 *1. An exemption, exclusion, or deduction from a tax;*

9 *2. A credit against a tax;*

10 *3. A deferral of a tax; or*

11 *4. A preferential tax rate.*

12 *(2) The Tax Expenditure Oversight Board of the Kentucky General Assembly is*
13 *hereby established.*

14 *(3) The purpose of the board shall be to review, analyze, and provide oversight to the*
15 *General Assembly on:*

16 *(a) Tax expenditures, including:*

17 *1. Historical information;*

18 *2. The purpose;*

19 *3. Costs;*

20 *4. Benefits;*

21 *5. Administration;*

22 *6. Statutes and administrative regulations;*

23 *7. Legislative changes; and*

24 *8. Fiscal impact; and*

25 *(b) The overall tax structure of the Commonwealth.*

26 *(4) The board shall be composed of the following seventeen (17) members:*

27 *(a) Four (4) members of the General Assembly appointed by the President of*

- 1 the Senate, each of whom shall serve while a member of the Senate for the
2 term for which he or she has been elected, one (1) of whom shall be the
3 chair or a vice chair of the Senate Standing Committee on Appropriations
4 and Revenue, and one (1) of whom the President of the Senate shall
5 designate as co-chair of the board;
- 6 **(b) Four (4) members of the General Assembly appointed by the Speaker of the**
7 **House of Representatives, each of whom shall serve while a member of the**
8 **House for the term for which he or she has been elected, one (1) of whom**
9 **shall be the chair or a vice chair of the House Standing Committee on**
10 **Appropriations and Revenue, and one (1) of whom the Speaker shall**
11 **designate as co-chair of the board;**
- 12 **(c) Two (2) members of the General Assembly appointed by the Minority Floor**
13 **Leader of the Senate, each of whom shall serve while a member of the**
14 **Senate for the term for which he or she has been elected;**
- 15 **(d) Two (2) members of the General Assembly appointed by the Minority Floor**
16 **Leader of the House of Representatives, each of whom shall serve while a**
17 **member of the House for the term for which he or she has been elected;**
- 18 **(e) The commissioner of the Department of Revenue or his or her designee;**
- 19 **(f) The Auditor of Public Accounts or his or her designee;**
- 20 **(g) The state budget director or his or her designee; and**
- 21 **(h) Two (2) members of the public jointly appointed by the President of the**
22 **Senate and the Speaker of the House of Representatives:**
- 23 **1. One (1) of whom is a tax attorney; and**
- 24 **2. One (1) of whom is a certified public accountant;**
- 25 **each with at least ten (10) years of experience in tax return preparation, tax**
26 **litigation, or other related legal or accounting experience.**
- 27 **(5) (a) The co-chairs of the board shall have joint responsibilities for meeting**

1 agendas and presiding at board meetings.

2 (b) On an alternating basis, each co-chair shall have the first option to set the
3 monthly meeting date. A monthly meeting may be canceled by agreement of
4 both co-chairs. The board shall meet at least twice during each calendar
5 year.

6 (c) Members of the board shall be entitled to reimbursement for expenses
7 incurred in the performance of their duties.

8 (d) A majority of the entire membership of the board shall constitute a quorum,
9 and all actions of the board shall be by vote of a majority of its entire
10 membership.

11 (e) The Legislative Research Commission shall have exclusive jurisdiction over
12 the employment of personnel necessary to carry out this section. Staff and
13 operating costs of the board shall be provided from the budget of the
14 Legislative Research Commission.

15 (6) The board shall have the authority to:

16 (a) Establish a process to evaluate each tax expenditure, and shall establish a
17 process to develop a timeline requiring that all existing tax expenditures be
18 reviewed within five (5) years of the effective date of this Act;

19 (b) 1. Require any agency to collect, report on, or provide any information
20 necessary to carry out the duties of the board; and

21 2. If information necessary to carry out the duties of the board is not
22 available, require the agency to make a statement regarding why the
23 information is not available and whether other information may be
24 used by the board to carry out those duties;

25 (c) Require any agency to present entity or individual data, identified by a
26 unique number over multiple years, for the purpose of evaluating tax
27 expenditures over time. The unique number shall not be an individual's

1 Social Security number or the tax identification number for a business. The
2 unique number shall be the same number for all:

3 1. Programs within which the entity or individual participates;

4 2. Taxes paid by the entity or individual;

5 3. Tax attributes reported by the entity or individual; or

6 4. Tax expenditures claimed by the entity or individual;

7 (d) Require a location for the entity or individual by identifying the county
8 within which the activity occurs related to the tax expenditure or the entity
9 or individual is located;

10 (e) Conduct public hearings in the performance of its duties, at which it may
11 request the testimony of officials of any state agency and solicit the
12 testimony of interested groups and the general public;

13 (f) Establish a uniform format for reports and data submitted to the board;

14 (g) Establish the frequency and due dates for reports and data submitted to the
15 board;

16 (h) Conduct a review of all the laws governing tax expenditures and
17 recommend any changes it may find desirable with respect to ending a tax
18 expenditure at a future date, immediately repealing a tax expenditure, or
19 otherwise changing a tax expenditure;

20 (i) Establish purposes, goals, and benchmarks for each tax expenditure;

21 (j) Research issues related to existing or proposed tax expenditures; and

22 (k) Publish an annual report covering the board's evaluation and
23 recommendations with respect to tax expenditures. The report shall be
24 submitted to the Legislative Research Commission no later than December
25 31 of each year and shall include, at a minimum:

26 1. A summary of the actions by the board during the year; and

27 2. Any legislative recommendations made by the board.

1 **(7) When enacting any new tax expenditure, the General Assembly shall:**

2 **(a) Establish the tax expenditure for no more than five (5) years;**

3 **(b) State a purpose or goal for the tax expenditure; and**

4 **(c) Require data, benchmarks, financial impact statements, cost-benefit**
 5 **analysis directly related to the tax expenditure, and any other information**
 6 **from the appropriate agency to be reported on an annual basis for**
 7 **evaluation of the tax expenditure.**

8 ➔Section 2. KRS 11.068 is amended to read as follows:

9 (1) There is created an agency of state government known as the Office of State Budget
 10 Director. The office shall be attached for administrative purposes to the Office of
 11 the Governor.

12 (2) The office shall include the following major organizational units:

13 (a) The Office of State Budget Director;

14 **(b) Governor's Office for Policy and Management;**

15 **(c) Governor's Office for Policy Research; and**

16 **(d) Governor's Office for Economic Analysis.**

17 **(3) The Office of State Budget Director,** headed by the state budget director. The state
 18 budget director shall be appointed by the Governor pursuant to KRS 11.040 and
 19 shall serve, under direction of the Governor, as state budget director and secretary
 20 of the state planning committee. The office shall include such principal assistants
 21 and supporting personnel appointed pursuant to KRS Chapter 12 as may be
 22 necessary to carry out the functions of the office. The office shall have such duties,
 23 rights, and responsibilities as are necessary to perform, without being limited to, the
 24 following functions:

25 **(a)**~~[-]~~ Functions relative to the preparation, administration, and evaluation of
 26 the executive budget as provided in KRS Chapters 45 and 48 and in other
 27 laws, including but not limited to, capital construction budgeting, evaluation

1 of state programs, program monitoring, financial and policy analysis and issue
2 review, and executive policy implementation and compliance;

3 ~~(b)[2-]~~ Continuous evaluation of statewide management and administrative
4 procedures and practices, including but not limited to economic forecasting,
5 technical assistance to state agencies, forms control, and special analytic
6 studies as directed by the Governor; and

7 ~~(c)[3-]~~ Staff planning functions of the state planning committee and evaluation
8 of statewide management and administrative practices and procedures.

9 ~~(4)[(b)]~~ Governor's Office for Policy and Management, headed by the state budget
10 director. The state budget director shall maintain staff employed pursuant to KRS
11 Chapter 18A sufficient to carry out the functions of the office relating to state
12 budgeting as provided in ~~paragraph (a) of this~~ subsection **(3) of this section** and
13 state planning as provided in KRS Chapter 147, review of administrative
14 regulations proposed by executive agencies prior to filing pursuant to KRS Chapter
15 13A and such other duties as may be assigned by the Governor.

16 ~~(5)[(e)]~~ Governor's Office for Policy Research, headed by the state budget director.
17 The Governor's Office for Policy Research shall assist the state budget director in
18 providing policy research data, information, and analysis to the Governor on public
19 policy issues that impact the Commonwealth. The state budget director shall
20 identify and direct the research to be completed and provided by the office. The
21 state budget director shall maintain staff employed in accordance with KRS Chapter
22 18A sufficient to carry out the functions of the office.

23 ~~(6)[(d)]~~ Governor's Office for Economic Analysis, headed by the state budget director.
24 The state budget director shall maintain staff employed in accordance with KRS
25 Chapter 18A sufficient to carry out the functions of the office. The Governor's
26 Office for Economic Analysis shall:

27 **(a)** Carry out the revenue estimating and economic analysis functions and

1 responsibilities, including but not limited to the functions and responsibilities
 2 assigned to the Office of State Budget Director by KRS Chapter 48;~~[-]~~

3 (b) ~~[The Governor's Office for Economic Analysis shall]~~ Perform the tax
 4 administrative function of using tax data to provide the Department of
 5 Revenue with studies, projections, statistical analyses, and any other
 6 information that will assist the Department of Revenue in performing its tax
 7 administrative functions; and

8 (c) 1. On or before November 30, 2019, and annually on or before each
 9 November 30 thereafter, provide to the Tax Expenditure Oversight
 10 Board created in Section 1 of this Act a detailed estimate of the
 11 revenue loss resulting from each tax expenditure for the general fund
 12 and road fund for the current fiscal year and the next two (2) fiscal
 13 years.

14 2. The Department of Revenue, the Cabinet for Economic Development,
 15 and the Tourism, Arts and Heritage Cabinet shall provide assistance
 16 and furnish data to produce the detailed estimate.

17 3. The detailed estimate of the revenue loss shall include analysis from:
 18 a. A tax-by-tax view;
 19 b. An entity-type view, including individuals, pass-through entities,
 20 and corporations; and
 21 c. An expenditure view, including a description for each tax type if
 22 the expenditure crosses multiple taxes.

23 4. The estimate for each tax expenditure shall include:
 24 a. A citation of the legal authority for the tax expenditure;
 25 b. The year and the bill number that authorized the tax
 26 expenditure;
 27 c. A description of how the tax expenditure has changed over time,

1 if amendments to the statutory language have been enacted,
2 including the year and bill number that authorized the
3 amendment;

4 d. The amount of revenue loss for each fiscal year;

5 e. A description of the data used to form the estimate of revenue
6 loss, including:

7 i. The source of the data;

8 ii. The publication year or period related to the data;

9 iii. The agency producing the data;

10 iv. The data set used, if a subset of the data source was
11 necessary;

12 v. A complete data citation related to that source, including
13 electronic sources;

14 vi. Whether the data is a line item from a Kentucky or federal
15 income tax return; and

16 vii. Whether the data relates directly to Kentucky activity, and
17 if not, how the data was modified to obtain an estimate for
18 Commonwealth;

19 f. If a purpose or goal is not included in the statute, a best
20 determination by the Office of State Budget Director of all
21 purposes or goals of the tax expenditure; and

22 g. A statement regarding whether the purpose or goal of the tax
23 expenditure:

24 i. Is currently being met;

25 ii. Has been met and the tax expenditure is no longer needed;

26 or

27 iii. Is not being met and the tax expenditure should be

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repealed or amended;

including data which supports the statement.

➔Section 3. KRS 48.111 is amended to read as follows:

(1) The Governor shall include in the executive branch budget recommendation and in the draft branch budget bill for the executive branch submitted to each even-numbered-year regular session of the General Assembly pursuant to KRS 48.110:~~[-]~~

(a) For the biennium period beginning July 1, 1992, and for each biennium thereafter, a recommended program for rental of any space for which the annual rental cost will exceed two hundred thousand dollars (\$200,000); **and**

(b) **For the biennium period beginning July 1, 2020, and for each biennium thereafter, a detailed account of each tax expenditure as defined in Section 1 of this Act, in addition to the official estimate provided by the consensus forecasting group, which shall include:**

- 1. The gross amount of revenue that would be received but for the enacted tax expenditures;**
- 2. A detailed description of each tax expenditure; and**
- 3. The total reduction to the general fund or the road fund revenue attributable to the enacted tax expenditure.**

(2) The recommended program for leased space shall include:

(a) A summary description of each specific two hundred thousand dollar (\$200,000) lease project recommended for funding during the biennium; and

(b) For each project:

1. The name of the agency for which space will be leased;
2. The purpose and justification for the lease;
3. Whether the lease contains a purchase option which will be exercised during the biennium pursuant to KRS 56.806(4) and the estimated purchase price;

1 section, the provisions of KRS 56.803 and 56.823(2) or of KRS 56.805(2) and
2 56.823(3) shall apply, as appropriate. The space allocated under the new lease
3 shall not exceed the space which should be allocated pursuant to the standards
4 for space; or

5 (c) A lease with an annual rental cost of less than two hundred thousand dollars
6 (\$200,000) is renewed or replaced for an annual rental cost that exceeds two
7 hundred thousand dollars (\$200,000), but only if that request and subsequent
8 renewal or replacement lease is:

- 9 1. From the same state agency lessee whose initial lease was under two
10 hundred thousand dollars (\$200,000);
- 11 2. For the same or substantially the same square footage as the initial lease
12 that was under two hundred thousand dollars (\$200,000);
- 13 3. The result of the competitive leasing process authorized by KRS 56.803;
- 14 4. For an annual lease payment of less than two hundred and fifty thousand
15 dollars (\$250,000); and
- 16 5. Effective only until June 30 of the next even-numbered year unless
17 authorized in the branch budget bill; or

18 (d) A lease is awarded as the result of an emergency in which case the provisions
19 of KRS 56.805(3) and (4) and KRS 56.823(5) shall apply; or

- 20 (e) 1. Fifty percent (50%) or more of the actual cost shall be funded by federal
21 or private funds; and
- 22 2. Money specifically budgeted and appropriated by the General Assembly
23 for another purpose shall not be allotted or reallocated for expenditure on
24 the lease. Money utilized shall not jeopardize any existing program and
25 shall not require the use of current general funds specifically dedicated
26 to existing programs; and
- 27 3. The Finance and Administration Cabinet shall comply with the

1 requirements of subsection (6) of this section.

2 (6) (a) No later than five (5) business days after an advertisement for lease proposals
3 pursuant to paragraph (a) or (b) of subsection (5) of this section, the cabinet
4 shall provide the Capital Projects and Bond Oversight Committee with a copy
5 of the advertisement and shall state in writing to the committee that the copy
6 is being provided in compliance with this paragraph.

7 (b) Prior to final authorization of a lease pursuant to paragraph (e) of subsection
8 (5) of this section, the cabinet shall report to the Capital Projects and Bond
9 Oversight Committee:

- 10 1. The name of the agency for which space will be leased;
- 11 2. The purpose and justification for the lease;
- 12 3. The estimated cost of the lease;
- 13 4. The source of funds; and
- 14 5. Whether the requirements of paragraph (e) of subsection (5) of this
15 section have been met.

16 (c) Within thirty (30) days after the report required in paragraph (b) of this
17 subsection has been submitted to the committee, the committee shall conduct
18 its review and decide whether to approve or disapprove the proposed lease
19 authorization. The Legislative Research Commission shall promptly transmit
20 the committee's findings and determinations to the Finance and
21 Administration Cabinet.

22 (d) If the committee disapproves a proposed lease authorization, the secretary of
23 the Finance and Administration Cabinet shall:

- 24 1. Revise the proposed lease authorization to comply with the objection of
25 the committee; or
- 26 2. Cancel the proposed lease authorization; or
- 27 3. Determine to proceed with the proposed lease authorization disapproved

1 by the committee.

2 (e) The decision made by the secretary of the Finance and Administration Cabinet
3 under paragraph (d) of this subsection shall be communicated to the
4 committee in writing within thirty (30) days of the committee's disapproval.

5 (f) The Legislative Research Commission shall maintain records of the
6 committee's disapproval of a proposed lease authorization and the cabinet's
7 report of its actions on a disapproved proposed lease authorization. If the
8 committee disapproves a proposed lease authorization, the Legislative
9 Research Commission shall transmit the committee's disapproval and the
10 cabinet's action on the disapproval to the appropriate interim joint committee
11 of the Legislative Research Commission and to the General Assembly when
12 next convened in an even-numbered-year regular session.

13 (g) If, after committee review, a lease is authorized, the lease shall be awarded
14 pursuant to this section and KRS 43.050 and 56.800 to 56.823 and shall be
15 subsequently reviewed pursuant to the appropriate subsection of KRS 56.823.

16 ➔Section 4. KRS 131.020 is amended to read as follows:

17 (1) The Department of Revenue, headed by a commissioner appointed by the secretary
18 with the approval of the Governor, shall be organized into the following functional
19 units:

20 (a) Office of the Commissioner, which shall consist of:

21 1. The Division of Protest Resolution, headed by a division director who
22 shall report directly to the commissioner. The division shall administer
23 the protest functions for the department from office resolution through
24 court action; and

25 2. The Division of Taxpayer Ombudsman, headed by a division director
26 who shall report to the commissioner. The division shall perform those
27 duties set out in KRS 131.083;

1 (b) Office of Tax Policy and Regulation, headed by an executive director who
2 shall report directly to the commissioner. The office shall be responsible for:

- 3 1. Providing oral and written technical advice on Kentucky tax law;
- 4 2. Drafting proposed tax legislation and regulations;
- 5 3. Testifying before legislative committees on tax matters;
- 6 4. Analyzing tax publications;
- 7 5. Providing expert witness testimony in tax litigation cases;
- 8 6. Providing consultation and assistance in protested tax cases; ~~and~~
- 9 7. Conducting training and education programs; ***and***

10 **8. Collecting, reporting, and providing the data required under Section 1**
11 **of this Act by the Tax Expenditure Oversight Board;**

12 (c) Office of Processing and Enforcement, headed by an executive director who
13 shall report directly to the commissioner. The office shall be responsible for
14 processing documents, depositing funds, collecting debt payments, and
15 coordinating, planning, and implementing a data integrity strategy. The office
16 shall consist of the:

- 17 1. Division of Operations, which shall be responsible for opening all tax
18 returns, preparing the returns for data capture, coordinating the data
19 capture process, depositing receipts, maintaining tax data, and assisting
20 other state agencies with similar operational aspects as negotiated
21 between the department and the other agency;
- 22 2. Division of Collections, which shall be responsible for initiating all
23 collection enforcement activity related to due and owing tax
24 assessments, including protest resolution, and for assisting other state
25 agencies with similar collection aspects as negotiated between the
26 department and the other state agency;
- 27 3. Division of Registration and Data Integrity, which shall be responsible

- 1 for registering businesses for tax purposes, ensuring that the data entered
2 into the department's tax systems is accurate and complete, and assisting
3 the taxing areas in proper procedures to ensure the accuracy of the data
4 over time; and
- 5 4. Division of Application Development and Support, which shall be
6 responsible for providing project management, planning, analysis,
7 application development, implementation, security, support and
8 maintenance for new and legacy systems of the Department of Revenue;
- 9 (d) Office of Property Valuation, headed by an executive director who shall report
10 directly to the commissioner. The office shall consist of the:
- 11 1. Division of Local Support, which shall be responsible for providing
12 supervision, assistance, and training to the property valuation
13 administrators and sheriffs within the Commonwealth;
- 14 2. Division of State Valuation, which shall be responsible for providing
15 assessments of public service companies and motor vehicles, and
16 providing assistance to property valuation administrators and sheriffs
17 with the administration of tangible and omitted property taxes within the
18 Commonwealth; and
- 19 3. Division of Minerals Taxation and Geographical Information System
20 Services, which shall be responsible for providing geographical
21 information system mapping support, ensuring proper filing of severance
22 tax returns, ensuring consistency of unmined coal assessments, and
23 gathering and providing data to properly assess minerals to the property
24 valuation administrators within the Commonwealth;
- 25 (e) Office of Sales and Excise Taxes, headed by an executive director who shall
26 report directly to the commissioner. The office shall administer all matters
27 relating to sales and use taxes and miscellaneous excise taxes, including but

1 not limited to technical tax research, compliance, taxpayer assistance, tax-
2 specific training, and publications. The office shall consist of the:

- 3 1. Division of Sales and Use Tax, which shall administer the sales and use
4 tax; and
- 5 2. Division of Miscellaneous Taxes, which shall administer various other
6 taxes, including but not limited to alcoholic beverage taxes; cigarette
7 enforcement fees, stamps, meters, and taxes; gasoline tax; bank
8 franchise tax; inheritance and estate tax; insurance premiums and
9 insurance surcharge taxes; motor vehicle tire fees and usage taxes; and
10 special fuels taxes;

11 (f) Office of Income Taxation, headed by an executive director who shall report
12 directly to the commissioner. The office shall administer all matters related to
13 income and corporation license taxes, including technical tax research,
14 compliance, taxpayer assistance, tax-specific training, and publications. The
15 office shall consist of the:

- 16 1. Division of Individual Tax, which shall administer the following taxes
17 or returns: individual income, fiduciary, and employer withholding; and
- 18 2. Division of Corporation Tax, which shall administer the corporation
19 income tax, corporation license tax, pass-through entity withholding,
20 and pass-through entity reporting requirements; and

21 (g) Office of Field Operations, headed by an executive director who shall report
22 directly to the commissioner. The office shall manage the regional taxpayer
23 service centers and the field audit program.

24 (2) The functions and duties of the department shall include conducting conferences,
25 administering taxpayer protests, and settling tax controversies on a fair and
26 equitable basis, taking into consideration the hazards of litigation to the
27 Commonwealth of Kentucky and the taxpayer. The mission of the department shall

1 be to afford an opportunity for taxpayers to have an independent informal review of
2 the determinations of the audit functions of the department, and to attempt to fairly
3 and equitably resolve tax controversies at the administrative level.

4 (3) The department shall maintain an accounting structure for the one hundred twenty
5 (120) property valuation administrators' offices across the Commonwealth in order
6 to facilitate use of the state payroll system and the budgeting process.

7 (4) Except as provided in KRS 131.190(4), the department shall fully cooperate with
8 and make tax information available as prescribed under KRS 131.190(3) to the
9 Governor's Office for Economic Analysis as necessary for the office to perform the
10 tax administration function established in KRS 42.410.

11 (5) Executive directors and division directors established under this section shall be
12 appointed by the secretary with the approval of the Governor.

13 ➔Section 5. KRS 131.190 is amended to read as follows:

14 (1) No present or former commissioner or employee of the department, present or
15 former member of a county board of assessment appeals, present or former property
16 valuation administrator or employee, present or former secretary or employee of the
17 Finance and Administration Cabinet, former secretary or employee of the Revenue
18 Cabinet, or any other person, shall intentionally and without authorization inspect or
19 divulge any information acquired by him of the affairs of any person, or information
20 regarding the tax schedules, returns, or reports required to be filed with the
21 department or other proper officer, or any information produced by a hearing or
22 investigation, insofar as the information may have to do with the affairs of the
23 person's business.

24 (2) The prohibition established by subsection (1) of this section shall not extend to:

25 (a) Information required in prosecutions for making false reports or returns of
26 property for taxation, or any other infraction of the tax laws;

27 (b) Any matter properly entered upon any assessment record, or in any way made

- 1 a matter of public record;
- 2 (c) Furnishing any taxpayer or his properly authorized agent with information
3 respecting his own return;
- 4 (d) Testimony provided by the commissioner or any employee of the department
5 in any court, or the introduction as evidence of returns or reports filed with the
6 department, in an action for violation of state or federal tax laws or in any
7 action challenging state or federal tax laws;
- 8 (e) Providing an owner of unmined coal, oil or gas reserves, and other mineral or
9 energy resources assessed under KRS 132.820, or owners of surface land
10 under which the unmined minerals lie, factual information about the owner's
11 property derived from third-party returns filed for that owner's property, under
12 the provisions of KRS 132.820, that is used to determine the owner's
13 assessment. This information shall be provided to the owner on a confidential
14 basis, and the owner shall be subject to the penalties provided in KRS
15 131.990(2). The third-party filer shall be given prior notice of any disclosure
16 of information to the owner that was provided by the third-party filer;
- 17 (f) Providing to a third-party purchaser pursuant to an order entered in a
18 foreclosure action filed in a court of competent jurisdiction, factual
19 information related to the owner or lessee of coal, oil, gas reserves, or any
20 other mineral resources assessed under KRS 132.820. The department may
21 promulgate an administrative regulation establishing a fee schedule for the
22 provision of the information described in this paragraph. Any fee imposed
23 shall not exceed the greater of the actual cost of providing the information or
24 ten dollars (\$10);
- 25 (g) Providing information to a licensing agency, the Transportation Cabinet, or
26 the Kentucky Supreme Court under KRS 131.1817;
- 27 (h) Statistics of gasoline and special fuels gallonage reported to the department

1 under KRS 138.210 to 138.448;

2 (i) Providing any utility gross receipts license tax return information that is
3 necessary to administer the provisions of KRS 160.613 to 160.617 to
4 applicable school districts on a confidential basis; or

5 (j) Providing information to the:

6 1. Legislative Research Commission under:

7 a.~~[1.]~~ KRS 139.519 for purposes of the sales and use tax refund on
8 building materials used for disaster recovery;

9 b.~~[2.]~~ KRS 141.436 for purposes of the energy efficiency products
10 credits;

11 c.~~[3.]~~ KRS 141.437 for purposes of the ENERGY STAR home and the
12 ENERGY STAR manufactured home credits;

13 d.~~[4.]~~ KRS 148.544 for purposes of the film industry incentives;

14 e.~~[5.]~~ KRS 154.26-095 for purposes of the Kentucky industrial
15 revitalization tax credits and the job assessment fees;

16 f.~~[6.]~~ KRS 141.068 for purposes of the Kentucky investment fund;

17 g.~~[7.]~~ KRS 141.396 for purposes of the angel investor tax credit;

18 h.~~[8.]~~ KRS 141.389 for purposes of the distilled spirits credit; and

19 i.~~[9.]~~ KRS 141.408 for purposes of the inventory credit; or

20 2. *Tax Expenditure Oversight Board under Section 1 of this Act.*

21 (3) The commissioner shall make available any information for official use only and on
22 a confidential basis to the proper officer, agency, board or commission of this state,
23 any Kentucky county, any Kentucky city, any other state, or the federal government,
24 under reciprocal agreements whereby the department shall receive similar or useful
25 information in return.

26 (4) Access to and inspection of information received from the Internal Revenue Service
27 is for department use only, and is restricted to tax administration purposes.

1 Information received from the Internal Revenue Service shall not be made available
2 to any other agency of state government, or any county, city, or other state, and shall
3 not be inspected intentionally and without authorization by any present secretary or
4 employee of the Finance and Administration Cabinet, commissioner or employee of
5 the department, or any other person.

6 (5) Statistics of crude oil as reported to the Department of Revenue under the crude oil
7 excise tax requirements of KRS Chapter 137 and statistics of natural gas production
8 as reported to the Department of Revenue under the natural resources severance tax
9 requirements of KRS Chapter 143A may be made public by the department by
10 release to the Energy and Environment Cabinet, Department for Natural Resources.

11 (6) Notwithstanding any provision of law to the contrary, beginning with mine-map
12 submissions for the 1989 tax year, the department may make public or divulge only
13 those portions of mine maps submitted by taxpayers to the department pursuant to
14 KRS Chapter 132 for ad valorem tax purposes that depict the boundaries of mined-
15 out parcel areas. These electronic maps shall not be relied upon to determine actual
16 boundaries of mined-out parcel areas. Property boundaries contained in mine maps
17 required under KRS Chapters 350 and 352 shall not be construed to constitute land
18 surveying or boundary surveys as defined by KRS 322.010 and any administrative
19 regulations promulgated thereto.