

1 AN ACT relating to tax credits.

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

3 ➔SECTION 1. A NEW SECTION OF KRS CHAPTER 198A IS CREATED TO  
4 READ AS FOLLOWS:

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

6 *(a) "Allocation year" means the year for which the corporation awards tax*  
7 *credits under this section;*

8 *(b) "Department" means the Department of Revenue;*

9 *(c) "Eligibility statement" means the statement issued by the corporation*  
10 *certifying that a qualified low-income building is a qualified project;*

11 *(d) "Federal low-income housing tax credit" means the federal tax credit*  
12 *provided by 26 U.S.C. sec 42;*

13 *(e) "Kentucky affordable housing credit" means a nonrefundable Kentucky tax*  
14 *credit, as permitted by subsection (2) of this section;*

15 *(f) "Qualified low-income building" has the same meaning as in 26 U.S.C. sec.*  
16 *42(c);*

17 *(g) "Qualified project" means a qualified low-income building located within*  
18 *the Commonwealth which qualifies for the federal low-income housing tax*  
19 *credit and the Kentucky affordable housing credit. A qualified project may*  
20 *include but not be limited to:*

21 *1. Housing for older persons, as defined in 42 U.S.C. sec. 3607;*

22 *2. Workforce housing that:*

23 *a. Is defined by the corporation in its qualified allocation plan*  
24 *prepared as required by 26 U.S.C. sec. 42(m)(1); and*

25 *b. Facilitates the creation of housing in areas where economic*  
26 *development and job creation could be inhibited by limitations in*  
27 *the availability of affordable housing; or*

- 1           3. Supportive housing projects that:
- 2           a. Provide youths between eighteen (18) and twenty-one (21) years
- 3           of age who are transitioning out of foster care with daily living
- 4           skills and services access;
- 5           b. Use a recovery program model that includes peer support, daily
- 6           living skills classes, and job responsibilities to establish new
- 7           behaviors for individuals recovering from substance abuse;
- 8           c. Provide veterans with housing stability and peer support; or
- 9           d. Allow home health care services to be provided to tenants;
- 10          (h) "Qualified taxpayer" means a taxpayer owning an interest, direct or
- 11          indirect, in a qualified project prior to filing a tax return claiming a
- 12          Kentucky affordable housing credit;
- 13          (i) "Taxable year" has the same meaning as in KRS 141.010; and
- 14          (j) "Taxpayer" has the same meaning as in KRS 131.010.
- 15          (2) (a) For allocation years beginning on or after January 1, 2019, and before
- 16          January 1, 2023, a qualified taxpayer shall be awarded a nonrefundable
- 17          Kentucky affordable housing credit against:
- 18                1. a. The income taxes imposed by KRS 141.020 or 141.040; and
- 19                b. The limited liability tax imposed by KRS 141.0401;
- 20                with the ordering of the credits as provided in Section 3 of this Act; or
- 21                2. a. The insurance premium taxes imposed by KRS 136.330, 136.340,
- 22                136.350, 136.360, 136.370, and 136.390; and
- 23                b. The retaliatory tax imposed by KRS 304.3-270;
- 24                with the ordering of the credits as provided in Section 5 of this Act.
- 25          (b) The maximum value of all Kentucky affordable housing credits awarded
- 26          during any allocation year shall be equal to the lesser of:
- 27                1. Fifty percent (50%) of the total annual federal low-income housing

1 tax credits awarded by the corporation; or

2 2. Five million two hundred fifty thousand dollars (\$5,250,000).

3 (c) The Kentucky affordable housing credit awarded to a qualified project  
4 shall:

5 1. Be issued over the same ten (10) year period as the federal low-income  
6 housing tax credit;

7 2. Be claimed beginning with the taxable year in which the last building  
8 of a qualified project is placed in service; and

9 3. Only apply if:

10 a. The qualified low-income building is a qualified project as of the  
11 close of the ten (10) year period; and

12 b. The qualified project is placed in service on or after January 1,  
13 2019.

14 (d) If the tax liability of the qualified taxpayer in any taxable year is not an  
15 amount sufficient to fully utilize the entire Kentucky affordable housing  
16 credit for that taxable year, the excess credit may be carried forward by the  
17 qualified taxpayer for three (3) taxable years.

18 (3) Notwithstanding subsection (2) of this section:

19 (a) The corporation shall not award to any qualified project a combined  
20 amount of federal low-income housing tax credit and Kentucky affordable  
21 housing credit that exceeds the amount necessary to make the project  
22 financially feasible as required by 26 U.S.C. sec. 42(m)(2);

23 (b) The amount of Kentucky affordable housing credit allowed shall be no  
24 more than one hundred percent (100%) of the federal low-income housing  
25 tax credit allowed to the qualified project; and

26 (c) If at least fifty percent (50%) of the aggregate basis of any building and the  
27 land on which the building is located is financed by federally tax-exempt

1           bonds, the Kentucky affordable housing credit shall be equal to the amount  
2           of the federal low-income housing tax credit allowed for the qualified  
3           project.

4           (4) (a) A taxpayer seeking the Kentucky affordable housing credit shall file an  
5           application with the corporation on a form prescribed by the corporation.

6           (b) 1. If the qualified taxpayer is a pass-through entity, as defined in KRS  
7           141.010, the Kentucky affordable housing credit may be allocated to  
8           the partners, members, or shareholders in any manner agreed to in  
9           writing by the partners, members, or shareholders.

10           2. If the partner, member, or shareholder to which the Kentucky  
11           affordable housing credit is allocated is also a pass-through entity, the  
12           credit shall continue to pass through each level of the multiple-tiered  
13           pass-through entity to the ultimate taxpayer which shall claim the  
14           credit.

15           3. Each pass-through entity shall notify the department, no later than  
16           thirty (30) days prior to the filing of a return claiming the Kentucky  
17           affordable housing credit, when the allocation of the credit to a  
18           partner, member, or shareholder has occurred. The pass-through  
19           entity shall provide the following information to the department:

20           a. The name, address, and taxpayer identification number of the  
21           partner, member, or shareholder;

22           b. The amount of the Kentucky affordable housing credit allocated  
23           to each partner, member, or shareholder;

24           c. The eligibility statement issued by the corporation indicating the  
25           total amount of the Kentucky affordable housing credit that may  
26           be allocated to a partner, member, or shareholder; and

27           d. Any other information the department deems necessary to

1 administer the allocation of this credit.

2 4. A qualified taxpayer may assign all or part of the taxpayer's  
3 ownership interest, including an interest in the Kentucky affordable  
4 housing credit, to another qualified taxpayer, provided that for any  
5 taxable year in which an interest is assigned, the assignor shall file a  
6 written statement with the department to that effect, no later than  
7 thirty (30) days prior to filing the tax return which would have claimed  
8 the credit.

9 (c) 1. The qualified taxpayer shall submit to the department, at the time of  
10 filing the tax return claiming the Kentucky affordable housing credit,  
11 the eligibility statement issued by the corporation.

12 2. If the corporation has not yet issued the eligibility statement at the  
13 time the qualified taxpayer files the return, the qualified taxpayer may  
14 later amend the tax return to include the eligibility statement.

15 (5) (a) The corporation shall issue an eligibility statement to each qualified  
16 taxpayer awarded a Kentucky affordable housing credit.

17 (b) The eligibility statement shall state:

18 1. The name and address of the taxpayer;

19 2. The tax identification number of the taxpayer;

20 3. The amount of the Kentucky affordable housing credit awarded for  
21 the taxable year; and

22 4. Any other information necessary for the department to efficiently  
23 process a tax return claiming the Kentucky affordable housing credit.

24 (c) The corporation shall transmit all information from the eligibility statement  
25 to the department for processing returns containing the Kentucky  
26 affordable housing credit.

27 (6) (a) If any amount of the federal low-income housing tax credit claimed for a

1 qualified project is required to be recaptured or is otherwise disallowed  
2 pursuant to 26 U.S.C. sec. 42, a portion of the Kentucky affordable housing  
3 credit shall be recaptured.

4 (b) The percentage of the Kentucky affordable housing credit that is recaptured  
5 under paragraph (a) of this subsection shall be equal to the percentage of  
6 federal low-income housing tax credit which is recaptured.

7 (c) If any amount of the Kentucky affordable housing credit is recaptured, the  
8 department shall assess the taxpayer in an amount equal to one hundred  
9 percent (100%) of the recaptured amount and shall assess penalties under  
10 KRS 131.180 and interest under KRS 131.183.

11 (7) The purposes of the Kentucky affordable housing credit include:

12 (a) To encourage a greater amount of private investment in affordable housing  
13 in the Commonwealth;

14 (b) To expand the development of housing for persons with special needs, the  
15 elderly, and the Commonwealth's most vulnerable populations; and

16 (c) To eliminate chronic homelessness for Kentuckians recovering from  
17 substance abuse.

18 (8) The corporation shall report the following information, for each year any  
19 amount of credit is awarded, to the Interim Joint Committee on Appropriations  
20 and Revenue no later than December 31, 2019, and annually thereafter as long  
21 as the Kentucky affordable housing credit is awarded:

22 (a) The number of qualified projects authorized each year;

23 (b) A listing, by county of location, of each qualified project authorized; and

24 (c) The amount of credit awarded to each qualified project.

25 ➔SECTION 2. A NEW SECTION OF KRS CHAPTER 141 IS CREATED TO  
26 READ AS FOLLOWS:

27 (1) As used in this section:

- 1        (a) "Kentucky affordable housing credit" has the same meaning as in Section  
2                1 of this Act; and
- 3        (b) "Qualified taxpayer" has the same meaning as in Section 1 of this Act.
- 4        (2) For taxable years beginning on or after January 1, 2019, a qualified taxpayer  
5                shall be allowed a nonrefundable Kentucky affordable housing credit against the  
6                taxes imposed by KRS 141.020 or 141.040 and 141.0401, with the ordering of the  
7                credits as provided in Section 3 of this Act.
- 8        (3) The department shall provide the following information to the Interim Joint  
9                Committee on Appropriations and Revenue no later than December 1, 2020, and  
10                annually thereafter as long as the Kentucky affordable housing credit is claimed  
11                on any tax return filed:
- 12                (a) The number of tax returns, by the tax type of return filed, claiming the  
13                credit for each taxable year;
- 14                (b) The total amount of credit claimed on returns filed for each taxable year;
- 15                (c) The cumulative number of projects by county, as identified by the mailing  
16                address on the return filed for each taxable year;
- 17                (d) The cumulative total of credit claimed by county, as identified by the  
18                mailing address on the return filed for each taxable year;
- 19                (e) 1. In the case of taxpayers other than corporations, based on ranges of  
20                adjusted gross income of no larger than five thousand dollars  
21                (\$5,000), the total amount of credits claimed for each adjusted gross  
22                income range for each taxable year; and
- 23                2. In the case of corporations, based on ranges of net income of no  
24                larger than fifty thousand dollars (\$50,000), the total amount of  
25                credits claimed for each net income range for each taxable year; and
- 26                (f) Any other taxpayer information necessary for the General Assembly to  
27                evaluate this credit.

1           ➔Section 3. KRS 141.0205 is amended to read as follows:

2     If a taxpayer is entitled to more than one (1) of the tax credits allowed against the tax  
3     imposed by KRS 141.020, 141.040, and 141.0401, the priority of application and use of  
4     the credits shall be determined as follows:

5     (1) The nonrefundable business incentive credits against the tax imposed by KRS  
6     141.020 shall be taken in the following order:

- 7           (a) The limited liability entity tax credit permitted by KRS 141.0401;
- 8           (b) The economic development credits computed under KRS 141.347, 141.381,  
9           141.384, 141.400, 141.401, 141.403, 141.407, 141.415, 154.12-207, and  
10           154.12-2088;
- 11           (c) The qualified farming operation credit permitted by KRS 141.412;
- 12           (d) The certified rehabilitation credit permitted by KRS 171.397(1)(a);
- 13           (e) The health insurance credit permitted by KRS 141.062;
- 14           (f) The tax paid to other states credit permitted by KRS 141.070;
- 15           (g) The credit for hiring the unemployed permitted by KRS 141.065;
- 16           (h) The recycling or composting equipment credit permitted by KRS 141.390;
- 17           (i) The tax credit for cash contributions in investment funds permitted by KRS  
18           154.20-263 in effect prior to July 15, 2002, and the credit permitted by KRS  
19           154.20-258;
- 20           (j) The research facilities credit permitted by KRS 141.395;
- 21           (k) The employer High School Equivalency Diploma program incentive credit  
22           permitted ~~by~~under KRS 164.0062;
- 23           (l) The voluntary environmental remediation credit permitted by KRS 141.418;
- 24           (m) The biodiesel and renewable diesel credit permitted by KRS 141.423;
- 25           (n) The clean coal incentive credit permitted by KRS 141.428;
- 26           (o) The ethanol credit permitted by KRS 141.4242;
- 27           (p) The cellulosic ethanol credit permitted by KRS 141.4244;



- 1 (q) The energy efficiency credits permitted by KRS 141.436;
- 2 (r) The railroad maintenance and improvement credit permitted by KRS 141.385;
- 3 (s) The Endow Kentucky credit permitted by KRS 141.438;
- 4 (t) The New Markets Development Program credit permitted by KRS 141.434;
- 5 (u) The distilled spirits credit permitted by KRS 141.389;
- 6 (v) The angel investor credit permitted by KRS 141.396;
- 7 (w) The film industry credit permitted by KRS 141.383 for applications approved
- 8 on or after April 27, 2018;~~and~~
- 9 (x) The inventory credit permitted by KRS 141.408; ***and***
- 10 ***(y) The Kentucky affordable housing credit permitted by Section 1 of this Act.***
- 11 (2) After the application of the nonrefundable credits in subsection (1) of this section,
- 12 the nonrefundable personal tax credits against the tax imposed by KRS 141.020
- 13 shall be taken in the following order:
- 14 (a) The individual credits permitted by KRS 141.020(3);
- 15 (b) The credit permitted by KRS 141.066;
- 16 (c) The tuition credit permitted by KRS 141.069; and
- 17 (d) The household and dependent care credit permitted by KRS 141.067.
- 18 (3) After the application of the nonrefundable credits provided for in subsection (2) of
- 19 this section, the refundable credits against the tax imposed by KRS 141.020 shall be
- 20 taken in the following order:
- 21 (a) The individual withholding tax credit permitted by KRS 141.350;
- 22 (b) The individual estimated tax payment credit permitted by KRS 141.305;
- 23 (c) The certified rehabilitation credit permitted by KRS 171.3961 and
- 24 171.397(1)(b); and
- 25 (d) The film industry tax credit permitted by KRS 141.383 for applications
- 26 approved prior to April 27, 2018.
- 27 (4) The nonrefundable credit permitted by KRS 141.0401 shall be applied against the

- 1 tax imposed by KRS 141.040.
- 2 (5) The following nonrefundable credits shall be applied against the sum of the tax  
3 imposed by KRS 141.040 after subtracting the credit provided for in subsection (4)  
4 of this section, and the tax imposed by KRS 141.0401 in the following order:
- 5 (a) The economic development credits computed under KRS 141.347, 141.381,  
6 141.384, 141.400, 141.401, 141.403, 141.407, 141.415, 154.12-207, and  
7 154.12-2088;
- 8 (b) The qualified farming operation credit permitted by KRS 141.412;
- 9 (c) The certified rehabilitation credit permitted by KRS 171.397(1)(a);
- 10 (d) The health insurance credit permitted by KRS 141.062;
- 11 (e) The unemployment credit permitted by KRS 141.065;
- 12 (f) The recycling or composting equipment credit permitted by KRS 141.390;
- 13 (g) The coal conversion credit permitted by KRS 141.041;
- 14 (h) The enterprise zone credit permitted by KRS 154.45-090, for taxable periods  
15 ending prior to January 1, 2008;
- 16 (i) The tax credit for cash contributions to investment funds permitted by KRS  
17 154.20-263 in effect prior to July 15, 2002, and the credit permitted by KRS  
18 154.20-258;
- 19 (j) The research facilities credit permitted by KRS 141.395;
- 20 (k) The employer High School Equivalency Diploma program incentive credit  
21 permitted by KRS 164.0062;
- 22 (l) The voluntary environmental remediation credit permitted by KRS 141.418;
- 23 (m) The biodiesel and renewable diesel credit permitted by KRS 141.423;
- 24 (n) The clean coal incentive credit permitted by KRS 141.428;
- 25 (o) The ethanol credit permitted by KRS 141.4242;
- 26 (p) The cellulosic ethanol credit permitted by KRS 141.4244;
- 27 (q) The energy efficiency credits permitted by KRS 141.436;

- 1 (r) The ENERGY STAR home or ENERGY STAR manufactured home credit  
 2 permitted by KRS 141.437;
- 3 (s) The railroad maintenance and improvement credit permitted by KRS 141.385;
- 4 (t) The railroad expansion credit permitted by KRS 141.386;
- 5 (u) The Endow Kentucky credit permitted by KRS 141.438;
- 6 (v) The New Markets Development Program credit permitted by KRS 141.434;
- 7 (w) The distilled spirits credit permitted by KRS 141.389;
- 8 (x) The film industry credit permitted by KRS 141.383 for applications approved  
 9 on or after April 27, 2018;~~and~~
- 10 (y) The inventory credit permitted by KRS 141.408; ***and***
- 11 ***(z) The Kentucky affordable housing credit permitted by Section 1 of this Act.***
- 12 (6) After the application of the nonrefundable credits in subsection (5) of this section,  
 13 the refundable credits shall be taken in the following order:
- 14 (a) The corporation estimated tax payment credit permitted by KRS 141.044;
- 15 (b) The certified rehabilitation credit permitted by KRS 171.3961 and  
 16 171.397(1)(b); and
- 17 (c) The film industry tax credit permitted by KRS 141.383 for applications  
 18 approved prior to April 27, 2018.

19 ➔SECTION 4. A NEW SECTION OF KRS CHAPTER 136 IS CREATED TO  
 20 READ AS FOLLOWS:

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

22 ***(a) "Kentucky affordable housing credit" has the same meaning as in Section***  
 23 ***1 of this Act; and***

24 ***(b) "Qualified taxpayer" has the same meaning as in Section 1 of this Act.***

25 ***(2) For insurance premiums tax returns beginning on or after January 1, 2019, a***  
 26 ***qualified taxpayer shall be allowed a nonrefundable Kentucky affordable housing***  
 27 ***credit against the taxes imposed by KRS 136.330, 136.340, 136.350, 136.360,***

1       136.370, 136.390, or 304.3-270, with the ordering of the credits as provided in  
 2       Section 5 of this Act.

3       (3) The Kentucky Department of Revenue shall provide the same type of information  
 4       for credits claimed under this section as required by subsection (3) of Section 2 of  
 5       this Act to the Interim Joint Committee on Appropriations and Revenue no later  
 6       than December 1, 2020, and annually thereafter as long as the Kentucky  
 7       affordable housing credit is claimed on any tax return filed.

8       ➔SECTION 5. A NEW SECTION OF KRS CHAPTER 136 IS CREATED TO  
 9       READ AS FOLLOWS:

10      (1) If a taxpayer is entitled to more than one (1) of the tax credits allowed against the  
 11      taxes imposed by KRS 136.330, 136.340, 136.350, 136.360, 136.370, 136.390, and  
 12      304.3-270, the priority of application and use of the credits shall be determined as  
 13      follows:

14      (a) The Kentucky investment fund act credit permitted by KRS 154.20-258;

15      (b) The new markets development program credit permitted by KRS 141.434;

16               and

17      (c) The Kentucky affordable housing credit permitted by Section 1 of this Act.

18      (2) A qualified taxpayer claiming a credit against any of the insurance premiums  
 19      taxes imposed by KRS 136.330, 136.340, 136.350, 136.360, 136.370, or 136.390  
 20      shall not be required to pay additional retaliatory tax imposed by KRS 304.3-270.

21      ➔Section 6. KRS 131.190 is amended to read as follows:

22      (1) No present or former commissioner or employee of the department, present or  
 23      former member of a county board of assessment appeals, present or former property  
 24      valuation administrator or employee, present or former secretary or employee of the  
 25      Finance and Administration Cabinet, former secretary or employee of the Revenue  
 26      Cabinet, or any other person, shall intentionally and without authorization inspect or  
 27      divulge any information acquired by him of the affairs of any person, or information

1 regarding the tax schedules, returns, or reports required to be filed with the  
2 department or other proper officer, or any information produced by a hearing or  
3 investigation, insofar as the information may have to do with the affairs of the  
4 person's business.

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

- 6 (a) Information required in prosecutions for making false reports or returns of  
7 property for taxation, or any other infraction of the tax laws;
- 8 (b) Any matter properly entered upon any assessment record, or in any way made  
9 a matter of public record;
- 10 (c) Furnishing any taxpayer or his properly authorized agent with information  
11 respecting his own return;
- 12 (d) Testimony provided by the commissioner or any employee of the department  
13 in any court, or the introduction as evidence of returns or reports filed with the  
14 department, in an action for violation of state or federal tax laws or in any  
15 action challenging state or federal tax laws;
- 16 (e) Providing an owner of unmined coal, oil or gas reserves, and other mineral or  
17 energy resources assessed under KRS 132.820, or owners of surface land  
18 under which the unmined minerals lie, factual information about the owner's  
19 property derived from third-party returns filed for that owner's property, under  
20 the provisions of KRS 132.820, that is used to determine the owner's  
21 assessment. This information shall be provided to the owner on a confidential  
22 basis, and the owner shall be subject to the penalties provided in KRS  
23 131.990(2). The third-party filer shall be given prior notice of any disclosure  
24 of information to the owner that was provided by the third-party filer;
- 25 (f) Providing to a third-party purchaser pursuant to an order entered in a  
26 foreclosure action filed in a court of competent jurisdiction, factual  
27 information related to the owner or lessee of coal, oil, gas reserves, or any

- 1 other mineral resources assessed under KRS 132.820. The department may  
2 promulgate an administrative regulation establishing a fee schedule for the  
3 provision of the information described in this paragraph. Any fee imposed  
4 shall not exceed the greater of the actual cost of providing the information or  
5 ten dollars (\$10);
- 6 (g) Providing information to a licensing agency, the Transportation Cabinet, or  
7 the Kentucky Supreme Court under KRS 131.1817;
- 8 (h) Statistics of gasoline and special fuels gallonage reported to the department  
9 under KRS 138.210 to 138.448;
- 10 (i) Providing any utility gross receipts license tax return information that is  
11 necessary to administer the provisions of KRS 160.613 to 160.617 to  
12 applicable school districts on a confidential basis; or
- 13 (j) Providing information to the Legislative Research Commission under:
- 14 1. KRS 139.519 for purposes of the sales and use tax refund on building  
15 materials used for disaster recovery;
  - 16 2. KRS 141.436 for purposes of the energy efficiency products credits;
  - 17 3. KRS 141.437 for purposes of the ENERGY STAR home and the  
18 ENERGY STAR manufactured home credits;
  - 19 4. KRS 148.544 for purposes of the film industry incentives;
  - 20 5. KRS 154.26-095 for purposes of the Kentucky industrial revitalization  
21 tax credits and the job assessment fees;
  - 22 6. KRS 141.068 for purposes of the Kentucky investment fund;
  - 23 7. KRS 141.396 for purposes of the angel investor tax credit;
  - 24 8. KRS 141.389 for purposes of the distilled spirits credit;~~and~~
  - 25 9. KRS 141.408 for purposes of the inventory credit; ***and***
  - 26 ***10. Section 2 of this Act for purposes of the Kentucky affordable housing***  
27 ***credit.***

- 1 (3) The commissioner shall make available any information for official use only and on  
2 a confidential basis to the proper officer, agency, board or commission of this state,  
3 any Kentucky county, any Kentucky city, any other state, or the federal government,  
4 under reciprocal agreements whereby the department shall receive similar or useful  
5 information in return.
- 6 (4) Access to and inspection of information received from the Internal Revenue Service  
7 is for department use only, and is restricted to tax administration purposes.  
8 Information received from the Internal Revenue Service shall not be made available  
9 to any other agency of state government, or any county, city, or other state, and shall  
10 not be inspected intentionally and without authorization by any present secretary or  
11 employee of the Finance and Administration Cabinet, commissioner or employee of  
12 the department, or any other person.
- 13 (5) Statistics of crude oil as reported to the department ~~[of Revenue]~~ under the crude oil  
14 excise tax requirements of KRS Chapter 137 and statistics of natural gas production  
15 as reported to the department ~~[of Revenue]~~ under the natural resources severance  
16 tax requirements of KRS Chapter 143A may be made public by the department by  
17 release to the Energy and Environment Cabinet, Department for Natural Resources.
- 18 (6) Notwithstanding any provision of law to the contrary, beginning with mine-map  
19 submissions for the 1989 tax year, the department may make public or divulge only  
20 those portions of mine maps submitted by taxpayers to the department pursuant to  
21 KRS Chapter 132 for ad valorem tax purposes that depict the boundaries of mined-  
22 out parcel areas. These electronic maps shall not be relied upon to determine actual  
23 boundaries of mined-out parcel areas. Property boundaries contained in mine maps  
24 required under KRS Chapters 350 and 352 shall not be construed to constitute land  
25 surveying or boundary surveys as defined by KRS 322.010 and any administrative  
26 regulations promulgated thereto.