

AN ACT relating to fiscal matters.

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

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

- (1) The ~~department~~~~[Department of Revenue]~~ shall exercise all administrative functions of the state in relation to the state revenue and tax laws, the licensing and registering of motor vehicles, the equalization of tax assessments, the assessment of public utilities and public service corporations for taxes, the assessment of franchises, the supervision of tax collections, and the enforcement of revenue and tax laws, either directly or through supervision of tax administration activity in other departments to which the department may commit administration of certain taxes.
- (2) The department shall have all the powers and duties with reference to assessment or equalization of the assessment of property heretofore exercised or performed by any state board or commission.
- (3) The department shall have all the powers and duties necessary to consider and settle tax cases under KRS 131.110 and refund claims made under KRS 134.580. The department is encouraged to settle controversies on a fair and equitable basis and shall be authorized to settle tax controversies based on the hazards of litigation applicable to them.
- (4) The department shall have all the powers and duties necessary to collect any debts owed to the Commonwealth, or any local government of the Commonwealth, that are referred to the department by an organizational unit or administrative body in the executive branch of state government, as defined in KRS 12.010, the Court of Justice in the judicial branch of state government, and any local government, under KRS 45.237 and 45.241.