

1 AN ACT relating to taxation.

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

3 ➔Section 1. KRS 131.190 is amended to read as follows:

4 (1) (a) No present or former commissioner or employee of the department~~[of~~  
5 ~~Revenue]~~, present or former member of a county board of assessment appeals,  
6 present or former property valuation administrator or employee, present or  
7 former secretary or employee of the Finance and Administration Cabinet,  
8 former secretary or employee of the Revenue Cabinet, or any other person,  
9 shall intentionally and without authorization inspect or divulge any  
10 information acquired by him of the affairs of any person, or information  
11 regarding the tax schedules, returns, or reports required to be filed with the  
12 department or other proper officer, or any information produced by a hearing  
13 or investigation, insofar as the information may have to do with the affairs of  
14 the person's business.

15 (b) The prohibition established by paragraph (a) of this subsection does not  
16 extend to:

- 17 1. Information required in prosecutions for making false reports or returns  
18 of property for taxation, or any other infraction of the tax laws;
- 19 2. Any matter properly entered upon any assessment record, or in any way  
20 made a matter of public record;
- 21 3. Furnishing any taxpayer or his properly authorized agent with  
22 information respecting his own return;
- 23 4. Testimony provided by the commissioner or any employee of the  
24 department~~[of Revenue]~~ in any court, or the introduction as evidence of  
25 returns or reports filed with the department, in an action for violation of  
26 state or federal tax laws or in any action challenging state or federal tax  
27 laws;

- 1           5. Providing an owner of unmined coal, oil or gas reserves, and other  
2 mineral or energy resources assessed under KRS 132.820(1), or owners  
3 of surface land under which the unmined minerals lie, factual  
4 information about the owner's property derived from third-party returns  
5 filed for that owner's property, under the provisions of KRS 132.820(2),  
6 that is used to determine the owner's assessment. This information shall  
7 be provided to the owner on a confidential basis, and the owner shall be  
8 subject to the penalties provided in KRS 131.990(21). The third-party  
9 filer shall be given prior notice of any disclosure of information to the  
10 owner that was provided by the third-party filer;
- 11           6. Providing to a third-party purchaser pursuant to an order entered in a  
12 foreclosure action filed in a court of competent jurisdiction, factual  
13 information related to the owner or lessee of coal, oil, gas reserves, or  
14 any other mineral resources assessed under KRS 132.820(1). The  
15 department may promulgate an administrative regulation establishing a  
16 fee schedule for the provision of the information described in this  
17 subparagraph. Any fee imposed shall not exceed the greater of the actual  
18 cost of providing the information or ten dollars (\$10); or
- 19           7. Providing information to a licensing agency, the Transportation Cabinet,  
20 or the Kentucky Supreme Court under KRS 131.1817.
- 21 (2) 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 (3) Statistics of tax-paid gasoline gallonage reported monthly to the department ~~of~~  
27 ~~Revenue~~ under the gasoline excise tax law may be made public by the department.

- 1 (4) Access to and inspection of information received from the Internal Revenue Service  
2 is for department~~[of Revenue]~~ use only, and is restricted to tax administration  
3 purposes. Notwithstanding the provisions of this section to the contrary, information  
4 received from the Internal Revenue Service shall not be made available to any other  
5 agency of state government, or any county, city, or other state, and shall not be  
6 inspected intentionally and without authorization by any present secretary or  
7 employee of the Finance and Administration Cabinet, commissioner or employee of  
8 the department~~[of Revenue]~~, or any other person.
- 9 (5) Statistics of crude oil as reported to the department~~[of Revenue]~~ under the crude oil  
10 excise tax requirements of KRS Chapter 137 and statistics of natural gas production  
11 as reported to the department~~[of Revenue]~~ under the natural resources severance  
12 tax requirements of KRS Chapter 143A may be made public by the department by  
13 release to the Energy and Environment Cabinet, Department for Natural Resources.
- 14 (6) Notwithstanding any provision of law to the contrary, beginning with mine-map  
15 submissions for the 1989 tax year, the department may make public or divulge only  
16 those portions of mine maps submitted by taxpayers to the department pursuant to  
17 KRS Chapter 132 for ad valorem tax purposes that depict the boundaries of mined-  
18 out parcel areas. These electronic maps shall not be relied upon to determine actual  
19 boundaries of mined-out parcel areas. Property boundaries contained in mine maps  
20 required under KRS Chapters 350 and 352 shall not be construed to constitute land  
21 surveying or boundary surveys as defined by KRS 322.010 and any administrative  
22 regulations promulgated thereto.
- 23 (7) Notwithstanding any other provision of the Kentucky Revised Statutes, the  
24 department may divulge to the applicable school districts on a confidential basis any  
25 utility gross receipts license tax return information that is necessary to administer  
26 the provisions of KRS 160.613 to 160.617.