

1 AN ACT relating to sales and use tax.

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

3 ➔Section 1. KRS 139.472 is amended to read as follows:

- 4 (1) Notwithstanding any other provisions of this chapter, the taxes imposed by this  
5 chapter shall not apply to the sale or purchase of:
- 6 (a) A drug purchased for the treatment of a human being for which a prescription  
7 is required by state or federal law, whether the drug is dispensed by a licensed  
8 pharmacist, administered by a physician or other health care provider, or  
9 distributed as a free sample to or from a physician's office;
  - 10 (b) An over-the-counter drug purchased for the treatment of a human being for  
11 which a prescription is issued;
  - 12 (c) Medical oxygen and oxygen delivery equipment purchased for home use.  
13 Oxygen delivery equipment includes:
    - 14 1. High pressure cylinders, cryogenic tanks, oxygen concentrators, or  
15 similar medical oxygen delivery equipment including repair and  
16 replacement parts for the equipment; and
    - 17 2. Tubes, masks, and similar items required for the delivery of oxygen to  
18 the patient;
  - 19 (d) Insulin and diabetic supplies, including hypodermic syringes, needles, and  
20 sugar (urine and blood) testing materials purchased by an individual for  
21 private use;
  - 22 (e) Colostomy, urostomy, or ileostomy supplies purchased by an individual for  
23 private use;
  - 24 (f) Prosthetic devices purchased by any health care provider for use in the  
25 treatment of a specific individual or purchased by an individual as prescribed  
26 by a person authorized under the laws of the Commonwealth to issue  
27 prescriptions;

- 1 (g) Prosthetic devices that are individually designed or created for an individual  
2 regardless of the purchaser;
- 3 (h) Mobility enhancing equipment for which a prescription is issued; and
- 4 (i) Durable medical equipment, including hospital beds for which a prescription  
5 is issued.
- 6 (2) Except as specifically provided in subsection (1) of this section, supplies or  
7 equipment used to deliver a drug to a patient are taxable.
- 8 (3) As used in this section and Section 2 of this Act:
- 9 (a) "Drug" means a compound, substance, or preparation and any component of a  
10 compound, substance, or preparation, other than food and food ingredients,  
11 dietary supplements, or alcoholic beverages as defined in KRS 139.485, that is  
12 recognized in the official United States Pharmacopoeia, official Homeopathic  
13 Pharmacopoeia of the United States, or official National Formulary, or a  
14 supplement to any of them, or is:
- 15 1. Intended for use in the diagnosis, cure, mitigation, treatment, or  
16 prevention of disease~~[in humans]~~; or
- 17 2. Intended to affect the structure or any function of the~~[human]~~ body;
- 18 (b) "Grooming and hygiene products" means soaps and cleaning solutions,  
19 shampoo, toothpaste, mouthwash, antiperspirants, and suntan lotions,  
20 regardless of whether the items meet the definition of an over-the-counter  
21 drug;
- 22 (c) 1. "Over-the-counter drug" means a drug that contains a label that  
23 identifies the product as a drug as required by 21 C.F.R. sec. 201.66. The  
24 "over-the-counter drug" label shall include:
- 25 a. A "Drug Facts" panel; or
- 26 b. A statement of the active ingredients with a list of those  
27 ingredients contained in the compound, substance, or preparation.

- 1           2. "Over-the-counter drug" shall not include grooming and hygiene  
2           products;
- 3           (d) "Prescription" means an order, formula, or recipe issued in any form of oral,  
4           written, electronic, or other means of transmission by a person authorized  
5           under the laws of the Commonwealth to prescribe a drug;
- 6           (e) 1. "Prosthetic device" means a replacement, corrective, or supportive  
7           device, including repair and replacement parts for the device, worn on or  
8           in the body to:
- 9               a. Artificially replace a missing portion of the body;
- 10              b. Prevent or correct a physical deformity or malfunction; or
- 11              c. Support a weak or deformed portion of the body.
- 12           2. "Prosthetic device" shall not include any of the following:
- 13              a. Corrective eyeglasses;
- 14              b. Contact lenses; or
- 15              c. Dental prosthesis;
- 16           (f) 1. "Mobility enhancing equipment" means equipment, including repair and  
17           replacements part for same, which:
- 18              a. Is primarily and customarily used to provide or increase the ability  
19              to move from one place to another and which is appropriate for use  
20              either in a home or a motor vehicle;
- 21              b. Is not generally used by persons with normal mobility; and
- 22              c. Does not include any motor vehicle or equipment on a motor  
23              vehicle normally provided by a motor vehicle manufacturer.
- 24           2. "Mobility enhancing equipment" shall not include durable medical  
25           equipment; and
- 26           (g) 1. "Durable medical equipment" means equipment, including repair and  
27           replacement parts for same, which:

- 1 a. Can withstand repeated use;
  - 2 b. Is primarily and customarily used to serve a medical purpose;
  - 3 c. Generally is not useful to a person in the absence of illness or
  - 4 injury; and
  - 5 d. Is not worn in or on the body.
- 6 2. "Durable medical equipment" shall not include mobility enhancing
  - 7 equipment or oxygen delivery equipment that is not worn in or on the
  - 8 body.
  - 9 3. As used in this paragraph, "repair and replacement parts" includes all
  - 10 components or attachments used in connection with durable medical
  - 11 equipment.

12 ➔Section 2. KRS 139.480 is amended to read as follows:

13 Any other provision of this chapter to the contrary notwithstanding, the terms "sale at  
14 retail," "retail sale," "use," "storage," and "consumption," as used in this chapter, shall not  
15 include the sale, use, storage, or other consumption of:

- 16 (1) Locomotives or rolling stock, including materials for the construction, repair, or
- 17 modification thereof, or fuel or supplies for the direct operation of locomotives and
- 18 trains, used or to be used in interstate commerce;
- 19 (2) Coal for the manufacture of electricity;
- 20 (3) (a) All energy or energy-producing fuels used in the course of manufacturing,
- 21 processing, mining, or refining and any related distribution, transmission, and
- 22 transportation services for this energy that are billed to the user, to the extent
- 23 that the cost of the energy or energy-producing fuels used, and related
- 24 distribution, transmission, and transportation services for this energy that are
- 25 billed to the user exceed three percent (3%) of the cost of production.
- 26 (b) Cost of production shall be computed on the basis of a plant facility, which
- 27 shall include all operations within the continuous, unbroken, integrated

1 manufacturing or industrial processing process that ends with a product  
2 packaged and ready for sale.

3 (c) A person who performs a manufacturing or industrial processing activity for a  
4 fee and does not take ownership of the tangible personal property that is  
5 incorporated into, or becomes the product of, the manufacturing or industrial  
6 processing activity is a toller. For periods on or after July 1, 2018, the costs of  
7 the tangible personal property shall be excluded from the toller's cost of  
8 production at a plant facility with tolling operations in place as of July 1,  
9 2018.

10 (d) For plant facilities that begin tolling operations after July 1, 2018, the costs of  
11 tangible personal property shall be excluded from the toller's cost of  
12 production if the toller:

- 13 1. Maintains a binding contract for periods after July 1, 2018, that governs  
14 the terms, conditions, and responsibilities with a separate legal entity,  
15 which holds title to the tangible personal property that is incorporated  
16 into, or becomes the product of, the manufacturing or industrial  
17 processing activity;
- 18 2. Maintains accounting records that show the expenses it incurs to fulfill  
19 the binding contract that include but are not limited to energy or energy-  
20 producing fuels, materials, labor, procurement, depreciation,  
21 maintenance, taxes, administration, and office expenses;
- 22 3. Maintains separate payroll, bank accounts, tax returns, and other records  
23 that demonstrate its independent operations in the performance of its  
24 tolling responsibilities;
- 25 4. Demonstrates one (1) or more substantial business purposes for the  
26 tolling operations germane to the overall manufacturing, industrial  
27 processing activities, or corporate structure at the plant facility. A

- 1            business purpose is a purpose other than the reduction of sales tax  
2            liability for the purchases of energy and energy-producing fuels; and
- 3            5. Provides information to the department upon request that documents  
4            fulfillment of the requirements in subparagraphs 1. to 4. of this  
5            paragraph and gives an overview of its tolling operations with an  
6            explanation of how the tolling operations relate and connect with all  
7            other manufacturing or industrial processing activities occurring at the  
8            plant facility.
- 9            (4) Livestock of a kind the products of which ordinarily constitute food for human  
10           consumption, provided the sales are made for breeding or dairy purposes and by or  
11           to a person regularly engaged in the business of farming;
- 12           (5) Poultry for use in breeding or egg production;
- 13           (6) Farm work stock for use in farming operations;
- 14           (7) Seeds, the products of which ordinarily constitute food for human consumption or  
15           are to be sold in the regular course of business, and commercial fertilizer to be  
16           applied on land, the products from which are to be used for food for human  
17           consumption or are to be sold in the regular course of business; provided such sales  
18           are made to farmers who are regularly engaged in the occupation of tilling and  
19           cultivating the soil for the production of crops as a business, or who are regularly  
20           engaged in the occupation of raising and feeding livestock or poultry or producing  
21           milk for sale; and provided further that tangible personal property so sold is to be  
22           used only by those persons designated above who are so purchasing;
- 23           (8) Insecticides, fungicides, herbicides, rodenticides, and other farm chemicals to be  
24           used in the production of crops as a business, or in the raising and feeding of  
25           livestock or poultry, the products of which ordinarily constitute food for human  
26           consumption;
- 27           (9) Feed, including pre-mixes and feed additives, for livestock or poultry of a kind the

- 1 products of which ordinarily constitute food for human consumption;
- 2 (10) Machinery for new and expanded industry;
- 3 (11) Farm machinery. As used in this section, the term "farm machinery":
- 4 (a) Means machinery used exclusively and directly in the occupation of:
- 5 1. Tilling the soil for the production of crops as a business;
- 6 2. Raising and feeding livestock or poultry for sale; or
- 7 3. Producing milk for sale;
- 8 (b) Includes machinery, attachments, and replacements therefor, repair parts, and
- 9 replacement parts which are used or manufactured for use on, or in the
- 10 operation of farm machinery and which are necessary to the operation of the
- 11 machinery, and are customarily so used, including but not limited to combine
- 12 header wagons, combine header trailers, or any other implements specifically
- 13 designed and used to move or transport a combine head; and
- 14 (c) Does not include:
- 15 1. Automobiles;
- 16 2. Trucks;
- 17 3. Trailers, except combine header trailers; or
- 18 4. Truck-trailer combinations;
- 19 (12) Tombstones and other memorial grave markers;
- 20 (13) On-farm facilities used exclusively for grain or soybean storing, drying, processing,
- 21 or handling. The exemption applies to the equipment, machinery, attachments,
- 22 repair and replacement parts, and any materials incorporated into the construction,
- 23 renovation, or repair of the facilities;
- 24 (14) On-farm facilities used exclusively for raising poultry or livestock. The exemption
- 25 shall apply to the equipment, machinery, attachments, repair and replacement parts,
- 26 and any materials incorporated into the construction, renovation, or repair of the
- 27 facilities. The exemption shall apply but not be limited to vent board equipment,

- 1 waterer and feeding systems, brooding systems, ventilation systems, alarm systems,  
2 and curtain systems. In addition, the exemption shall apply whether or not the seller  
3 is under contract to deliver, assemble, and incorporate into real estate the  
4 equipment, machinery, attachments, repair and replacement parts, and any materials  
5 incorporated into the construction, renovation, or repair of the facilities;
- 6 (15) Gasoline, special fuels, liquefied petroleum gas, and natural gas used exclusively  
7 and directly to:
- 8 (a) Operate farm machinery as defined in subsection (11) of this section;
  - 9 (b) Operate on-farm grain or soybean drying facilities as defined in subsection  
10 (13) of this section;
  - 11 (c) Operate on-farm poultry or livestock facilities defined in subsection (14) of  
12 this section;
  - 13 (d) Operate on-farm ratite facilities defined in subsection (23) of this section;
  - 14 (e) Operate on-farm llama or alpaca facilities as defined in subsection (25) of this  
15 section; or
  - 16 (f) Operate on-farm dairy facilities;
- 17 (16) Textbooks, including related workbooks and other course materials, purchased for  
18 use in a course of study conducted by an institution which qualifies as a nonprofit  
19 educational institution under KRS 139.495. The term "course materials" means only  
20 those items specifically required of all students for a particular course but shall not  
21 include notebooks, paper, pencils, calculators, tape recorders, or similar student  
22 aids;
- 23 (17) Any property which has been certified as an alcohol production facility as defined in  
24 KRS 247.910;
- 25 (18) Aircraft, repair and replacement parts therefor, and supplies, except fuel, for the  
26 direct operation of aircraft in interstate commerce and used exclusively for the  
27 conveyance of property or passengers for hire. Nominal intrastate use shall not



- 1 subject the property to the taxes imposed by this chapter;
- 2 (19) Any property which has been certified as a fluidized bed energy production facility  
3 as defined in KRS 211.390;
- 4 (20) (a) 1. Any property to be incorporated into the construction, rebuilding,  
5 modification, or expansion of a blast furnace or any of its components or  
6 appurtenant equipment or structures as part of an approved supplemental  
7 project, as defined by KRS 154.26-010; and
- 8 2. Materials, supplies, and repair or replacement parts purchased for use in  
9 the operation and maintenance of a blast furnace and related carbon  
10 steel-making operations as part of an approved supplemental project, as  
11 defined by KRS 154.26-010.
- 12 (b) The exemptions provided in this subsection shall be effective for sales made:
- 13 1. On and after July 1, 2018; and
- 14 2. During the term of a supplemental project agreement entered into  
15 pursuant to KRS 154.26-090;
- 16 (21) Beginning on October 1, 1986, food or food products purchased for human  
17 consumption with food coupons issued by the United States Department of  
18 Agriculture pursuant to the Food Stamp Act of 1977, as amended, and required to  
19 be exempted by the Food Security Act of 1985 in order for the Commonwealth to  
20 continue participation in the federal food stamp program;
- 21 (22) Machinery or equipment purchased or leased by a business, industry, or  
22 organization in order to collect, source separate, compress, bale, shred, or otherwise  
23 handle waste materials if the machinery or equipment is primarily used for recycling  
24 purposes;
- 25 (23) Ratite birds and eggs to be used in an agricultural pursuit for the breeding and  
26 production of ratite birds, feathers, hides, breeding stock, eggs, meat, and ratite by-  
27 products, and the following items used in this agricultural pursuit:

- 1 (a) Feed and feed additives;
- 2 (b) Insecticides, fungicides, herbicides, rodenticides, and other farm chemicals;
- 3 (c) On-farm facilities, including equipment, machinery, attachments, repair and
- 4 replacement parts, and any materials incorporated into the construction,
- 5 renovation, or repair of the facilities. The exemption shall apply to incubation
- 6 systems, egg processing equipment, waterer and feeding systems, brooding
- 7 systems, ventilation systems, alarm systems, and curtain systems. In addition,
- 8 the exemption shall apply whether or not the seller is under contract to deliver,
- 9 assemble, and incorporate into real estate the equipment, machinery,
- 10 attachments, repair and replacement parts, and any materials incorporated into
- 11 the construction, renovation, or repair of the facilities;
- 12 (24) Embryos and semen that are used in the reproduction of livestock, if the products of
- 13 these embryos and semen ordinarily constitute food for human consumption, and if
- 14 the sale is made to a person engaged in the business of farming;
- 15 (25) Llamas and alpacas to be used as beasts of burden or in an agricultural pursuit for
- 16 the breeding and production of hides, breeding stock, fiber and wool products, meat,
- 17 and llama and alpaca by-products, and the following items used in this pursuit:
- 18 (a) Feed and feed additives;
- 19 (b) Insecticides, fungicides, herbicides, rodenticides, and other farm chemicals;
- 20 and
- 21 (c) On-farm facilities, including equipment, machinery, attachments, repair and
- 22 replacement parts, and any materials incorporated into the construction,
- 23 renovation, or repair of the facilities. The exemption shall apply to waterer
- 24 and feeding systems, ventilation systems, and alarm systems. In addition, the
- 25 exemption shall apply whether or not the seller is under contract to deliver,
- 26 assemble, and incorporate into real estate the equipment, machinery,
- 27 attachments, repair and replacement parts, and any materials incorporated into

- 1                   the construction, renovation, or repair of the facilities;
- 2 (26) Baling twine and baling wire for the baling of hay and straw;
- 3 (27) Water sold to a person regularly engaged in the business of farming and used in the:
- 4           (a) Production of crops;
- 5           (b) Production of milk for sale; or
- 6           (c) Raising and feeding of:
- 7               1. Livestock or poultry, the products of which ordinarily constitute food for
- 8                   human consumption; or
- 9               2. Ratites, llamas, alpacas, buffalo, cervids or aquatic organisms;
- 10 (28) Buffalos to be used as beasts of burden or in an agricultural pursuit for the
- 11 production of hides, breeding stock, meat, and buffalo by-products, and the
- 12 following items used in this pursuit:
- 13           (a) Feed and feed additives;
- 14           (b) Insecticides, fungicides, herbicides, rodenticides, and other farm chemicals;
- 15           (c) On-farm facilities, including equipment, machinery, attachments, repair and
- 16 replacement parts, and any materials incorporated into the construction,
- 17 renovation, or repair of the facilities. The exemption shall apply to waterer
- 18 and feeding systems, ventilation systems, and alarm systems. In addition, the
- 19 exemption shall apply whether or not the seller is under contract to deliver,
- 20 assemble, and incorporate into real estate the equipment, machinery,
- 21 attachments, repair and replacement parts, and any materials incorporated into
- 22 the construction, renovation, or repair of the facilities;
- 23 (29) Aquatic organisms sold directly to or raised by a person regularly engaged in the
- 24 business of producing products of aquaculture, as defined in KRS 260.960, for sale,
- 25 and the following items used in this pursuit:
- 26           (a) Feed and feed additives;
- 27           (b) Water;

- 1 (c) Insecticides, fungicides, herbicides, rodenticides, and other farm chemicals;  
2 and
- 3 (d) On-farm facilities, including equipment, machinery, attachments, repair and  
4 replacement parts, and any materials incorporated into the construction,  
5 renovation, or repair of the facilities and, any gasoline, special fuels, liquefied  
6 petroleum gas, or natural gas used to operate the facilities. The exemption  
7 shall apply, but not be limited to: waterer and feeding systems; ventilation,  
8 aeration, and heating systems; processing and storage systems; production  
9 systems such as ponds, tanks, and raceways; harvest and transport equipment  
10 and systems; and alarm systems. In addition, the exemption shall apply  
11 whether or not the seller is under contract to deliver, assemble, and  
12 incorporate into real estate the equipment, machinery, attachments, repair and  
13 replacement parts, and any materials incorporated into the construction,  
14 renovation, or repair of the facilities;
- 15 (30) Members of the genus cervidae permitted by KRS Chapter 150 that are used for the  
16 production of hides, breeding stock, meat, and cervid by-products, and the  
17 following items used in this pursuit:
- 18 (a) Feed and feed additives;
- 19 (b) Insecticides, fungicides, herbicides, rodenticides, and other chemicals; and
- 20 (c) On-site facilities, including equipment, machinery, attachments, repair and  
21 replacement parts, and any materials incorporated into the construction,  
22 renovation, or repair of the facilities. In addition, the exemption shall apply  
23 whether or not the seller is under contract to deliver, assemble, and  
24 incorporate into real estate the equipment, machinery, attachments, repair and  
25 replacement parts, and any materials incorporated into the construction,  
26 renovation, or repair of the facilities;
- 27 (31) (a) Repair or replacement parts for the direct operation or maintenance of a motor

1 vehicle, including any towed unit, used exclusively in interstate commerce for  
2 the conveyance of property or passengers for hire, provided the motor vehicle  
3 is licensed for use on the highway and its declared gross vehicle weight with  
4 any towed unit is forty-four thousand and one (44,001) pounds or greater.  
5 Nominal intrastate use shall not subject the property to the taxes imposed by  
6 this chapter;

7 (b) Repair or replacement parts for the direct operation and maintenance of a  
8 motor vehicle operating under a charter bus certificate issued by the  
9 Transportation Cabinet under KRS Chapter 281, or under similar authority  
10 granted by the United States Department of Transportation; and

11 (c) For the purposes of this subsection, "repair or replacement parts" means tires,  
12 brakes, engines, transmissions, drive trains, chassis, body parts, and their  
13 components. "Repair or replacement parts" shall not include fuel, machine  
14 oils, hydraulic fluid, brake fluid, grease, supplies, or accessories not essential  
15 to the operation of the motor vehicle itself, except when sold as part of the  
16 assembled unit, such as cigarette lighters, radios, lighting fixtures not  
17 otherwise required by the manufacturer for operation of the vehicle, or tool or  
18 utility boxes;~~and~~

19 (32) Food donated by a retail food establishment or any other entity regulated under KRS  
20 217.127 to a nonprofit organization for distribution to the needy;and

21 **(33) (a) Drugs and over-the-counter drugs, as defined in Section 1 of this Act, that**  
22 **are purchased by a person regularly engaged in the business of farming and**  
23 **used in the treatment of cattle, sheep, goats, swine, poultry, ratite birds,**  
24 **llamas, alpacas, buffalo, aquatic organisms, or cervids if purchased on or**  
25 **after August 1, 2020, and before August 1, 2024; and**

26 **(b) On or before October 1, 2021, and on or before each October 1 thereafter as long**  
27 **as the exemption applies, the department shall report to the Interim Joint**

1        *Committee on Appropriations and Revenue the total amount of tax exemption*  
2        *that has been claimed for the immediately preceding fiscal year and the total*  
3        *cumulative amount of the exemption claimed.*

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

5        (1) No present or former commissioner or employee of the department, present or  
6        former member of a county board of assessment appeals, present or former property  
7        valuation administrator or employee, present or former secretary or employee of the  
8        Finance and Administration Cabinet, former secretary or employee of the Revenue  
9        Cabinet, or any other person, shall intentionally and without authorization inspect or  
10        divulge any 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 or  
13        investigation, insofar as the information may have to do with the affairs of the  
14        person's business.

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

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

18        (b) Any matter properly entered upon any assessment record, or in any way made  
19        a matter of public record;

20        (c) Furnishing any taxpayer or his properly authorized agent with information  
21        respecting his own return;

22        (d) Testimony provided by the commissioner or any employee of the department  
23        in any court, or the introduction as evidence of returns or reports filed with the  
24        department, in an action for violation of state or federal tax laws or in any  
25        action challenging state or federal tax laws;

26        (e) Providing an owner of unmined coal, oil or gas reserves, and other mineral or  
27        energy resources assessed under KRS 132.820, or owners of surface land

1 under which the unmined minerals lie, factual information about the owner's  
2 property derived from third-party returns filed for that owner's property, under  
3 the provisions of KRS 132.820, that is used to determine the owner's  
4 assessment. This information shall be provided to the owner on a confidential  
5 basis, and the owner shall be subject to the penalties provided in KRS  
6 131.990(2). The third-party filer shall be given prior notice of any disclosure  
7 of information to the owner that was provided by the third-party filer;

8 (f) Providing to a third-party purchaser pursuant to an order entered in a  
9 foreclosure action filed in a court of competent jurisdiction, factual  
10 information related to the owner or lessee of coal, oil, gas reserves, or any  
11 other mineral resources assessed under KRS 132.820. The department may  
12 promulgate an administrative regulation establishing a fee schedule for the  
13 provision of the information described in this paragraph. Any fee imposed  
14 shall not exceed the greater of the actual cost of providing the information or  
15 ten dollars (\$10);

16 (g) Providing information to a licensing agency, the Transportation Cabinet, or  
17 the Kentucky Supreme Court under KRS 131.1817;

18 (h) Statistics of gasoline and special fuels gallonage reported to the department  
19 under KRS 138.210 to 138.448;

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

23 (j) Providing documents, data, or other information to a third party pursuant to an  
24 order issued by a court of competent jurisdiction; or

25 (k) Providing information to the Legislative Research Commission under:

26 1. Section 2 of this Act for purposes of the sales and use tax exemption  
27 for drugs and over-the-counter drugs used in the treatment of cattle,

1 sheep, goats, swine, poultry, ratite birds, llamas, alpacas, buffalo,  
2 aquatic organisms, or cervids;

3 ~~2.1.1~~ KRS 139.519 for purposes of the sales and use tax refund on building  
4 materials used for disaster recovery;

5 3. KRS 141.068 for purposes of the Kentucky investment fund;

6 4. KRS 141.389 for purposes of the distilled spirits credit;

7 5. KRS 141.390 for purposes of the recycling and composting credit.

8 6. KRS 141.396 for purposes of the angel investor tax credit;

9 7. KRS 141.408 for purposes of the inventory credit;

10 ~~8.2~~ KRS 141.436 for purposes of the energy efficiency products credits;

11 ~~9.3~~ KRS 141.437 for purposes of the ENERGY STAR home and the  
12 ENERGY STAR manufactured home credits;

13 ~~10.4~~ KRS 148.544 for purposes of the film industry incentives; and

14 ~~11.5~~ KRS 154.26-095 for purposes of the Kentucky industrial  
15 revitalization tax credits and the job assessment fees;

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

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

18 ~~8. KRS 141.389 for purposes of the distilled spirits credit;~~

19 ~~9. KRS 141.408 for purposes of the inventory credit; and~~

20 ~~10. KRS 141.390 for purposes of the recycling and composting credit].~~

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.

20 ➔Section 4. This Act takes effect on August 1, 2020.