

1 AN ACT relating to the earn and learn tax credit.

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

3 ➔SECTION 1. SUBCHAPTER 14 OF KRS CHAPTER 154 IS ESTABLISHED,
4 AND A NEW SECTION THEREOF IS CREATED TO READ AS FOLLOWS:

5 *As used in this subchapter:*

6 *(1) "Approved company" means a qualified company that has received approval for*
7 *incentives under Section 2 of this Act;*

8 *(2) "Authority" has the same meaning as in KRS 154.1-010;*

9 *(3) "Corporation" means the Bluegrass State Skills Corporation established by KRS*
10 *154.12-205;*

11 *(4) "Department" means the Department of Revenue;*

12 *(5) "Educational institution" means a regionally accredited college, university,*
13 *registered apprenticeship program, or technical school located:*

14 *(a) In the Commonwealth; or*

15 *(b) Outside the Commonwealth, if the accredited college, university, registered*
16 *apprenticeship program, or technical school is a party to a reciprocal tuition*
17 *agreement with the Commonwealth;*

18 *(6) "Employee" means a resident employed by a qualified company in either a full-*
19 *time or a part-time position;*

20 *(7) "NAICS code" means the North American Industry Classification System used*
21 *by federal statistical agencies in classifying business establishments for the*
22 *purposes of collecting, analyzing, and publishing statistical data related to the*
23 *United States business economy;*

24 *(8) (a) "Other educational expenses" means fees or expenses required for*
25 *enrollment or attendance at an education institution, including but not*
26 *limited to course fees and books.*

27 *(b) "Other educational expenses" does not include:*

- 1 1. Student activity fees;
- 2 2. Athletic fees;
- 3 3. Insurance expense;
- 4 4. Room and board; or
- 5 5. Any other expenses unrelated to an individual's academic course of
- 6 instruction;

7 (9) "Qualified company" means any business entity located within the
 8 Commonwealth and having a NAICS code identified by the Kentucky Workforce
 9 Innovation Board as a high-skill, high-demand industry sector as of January 1 of
 10 the year for which approval for a tax credit may occur;

11 (10) "Qualified employee" means an employee who:
 12 (a) Is attending an educational institution on either a full-time or part-time
 13 basis; and
 14 (c) Has incurred tuition or other educational expenses as a result of attendance
 15 at the educational institution;

16 (11) "Qualified employee in recovery" means a qualified employee who:
 17 (a) Is currently participating in; or
 18 (b) Within the calendar year preceding the beginning of attendance at the
 19 educational institution, has completed;
 20 treatment as defined in KRS 222.005 for alcohol or other drug abuse;

21 (12) "Registered apprenticeship program" means an apprenticeship program
 22 registered by the United States Department of Labor or the Commonwealth; and

23 (13) "Resident" has the same meaning as in KRS 141.010.

24 ➔SECTION 2. A NEW SECTION OF SUBCHAPTER 14 OF KRS CHAPTER
 25 154 IS CREATED TO READ AS FOLLOWS:

26 (1) (a) The corporation shall develop a tax credit program that shall be known as
 27 the earn and learn tax credit.

1 **(b) The corporation may establish standards or requirements for the**
2 **administration of this section.**

3 **(2) The purposes of the tax credit shall be to:**

4 **(a) Provide incentives for a qualified company providing tuition assistance or**
5 **training to a qualified employee or a qualified employee in recovery;**

6 **(b) Encourage a qualified employee or a qualified employee in recovery to**
7 **attend educational courses provided by an educational institution; and**

8 **(c) Assist the qualified employee or qualified employee in recovery with tuition**
9 **and other educational expenses.**

10 **(3) (a) To qualify for incentives provided by this section, a qualified company shall**
11 **incur tuition and other educational expenses on behalf of a:**

12 **1. Qualified employee; or**

13 **2. Qualified employee in recovery;**
14 **attending an educational institution.**

15 **(b) A qualified company shall submit an application to the corporation before**
16 **paying any tuition or other educational expenses on behalf of a qualified**
17 **employee or qualified employee in recovery and prior to the employee**
18 **commencing any coursework at the educational institution.**

19 **(c) Each application shall contain all the information the corporation requires,**
20 **including but not limited to the following information:**

21 **1. The name of each qualified employee or qualified employee in**
22 **recovery, including the Social Security number or other equivalent**
23 **identifying number of the employee;**

24 **2. a. Identification as to whether the employee is a qualified employee**
25 **or qualified employee in recovery; and**

26 **b. If the employee is a qualified employee in recovery, verification**
27 **that the employee is currently participating in or, within the**

1 calendar year preceding the beginning of attendance at the
2 educational institution, has completed treatment as defined in
3 KRS 222.005;

4 3. Information related to the educational institution which the employee
5 will be attending;

6 4. A description of each component of the educational program in which
7 the employee will be participating; and

8 5. A statement of the costs for tuition and detailed breakdown of the
9 other educational or training expenses for the employee.

10 (d) The qualified company shall maintain records and submit information as
11 required by the corporation and the department.

12 (4) (a) After a review of applications, the corporation may designate the qualified
13 company as an approved company and approve the maximum amount of
14 tax credit that the approved company may be eligible to receive.

15 (b) The corporation shall share information provided by the approved company
16 with the department for compliance purposes.

17 (5) (a) 1. The maximum amount of tax credit approved by the corporation for
18 all approved companies during a fiscal year shall not exceed sixteen
19 million two hundred fifty thousand dollars (\$16,250,000).

20 2. When approving qualified companies for the tax credit:

21 a. Not more than ten thousand (10,000) qualified employees and
22 qualified employees in recovery shall be approved during a fiscal
23 year; and

24 b. Not more than two thousand five hundred (2,500) of the ten
25 thousand (10,000) employees shall be qualified employees in
26 recovery.

27 3. Any tax credit that remains unallocated by the corporation at the end

1 of each fiscal year shall lapse and shall not be carried forward to
2 another fiscal year.

3 (b) The tax credit awarded by the corporation to an approved company shall be
4 in an amount up to:

5 1. Twenty-five percent (25%) of the actual costs incurred by the approved
6 company for tuition or other educational expenses paid on behalf of a
7 qualified employee attending an educational institution, not to exceed
8 one thousand five hundred dollars (\$1,500) for each qualified
9 employee annually; or

10 2. Fifty percent (50%) of the actual costs incurred by the approved
11 company for tuition or other educational expenses paid on behalf of a
12 qualified employee in recovery attending an educational institution,
13 not to exceed two thousand dollars (\$2,000) for each qualified
14 employee in recovery annually.

15 (6) (a) The approved company shall:

16 1. Incur all tuition and other educational or training expenses within
17 one (1) year from the date of approval by the corporation; and

18 2. Provide the required documentation to verify the expenses paid by the
19 approved company for each qualified employee or qualified employee
20 in recovery attending an educational institution to the corporation.

21 (b) Upon receipt of all documentation, the corporation shall review the
22 documentation and notify the approved company and the department of the
23 final authorized tax credit.

24 (c) The final authorized tax credit shall be the maximum amount of tax credit
25 that may be claimed by the approved company.

26 (7) Beginning October 1, 2021, and each October 1 thereafter, as long as the tax
27 credit is claimed on a tax return, the department shall certify to the corporation

1 the total amount of tax credits taken under this subchapter on tax returns filed
 2 during the fiscal year ending June 30 of that year.

3 (8) The authority shall maintain a publicly available Web site on which it shall
 4 report:

5 (a) At any point in time, the amount of credit awarded during a fiscal year and
 6 the remaining amount of credit that may be awarded based on the limit
 7 established by subsection (5)(a) of this section;

8 (b) The number of applications that were received for a fiscal year, including
 9 the number of applications approved and the number of applications
 10 denied;

11 (c) A list of each approved company awarded a tax credit for each fiscal year,
 12 including information on the location of the approved company and the
 13 number of employees of the approved company that qualified the approved
 14 company for the tax credit;

15 (d) The date each approved company was awarded the tax credit;

16 (e) The amount of tax credit awarded for each approved company; and

17 (f) A total amount of credit awarded for each fiscal year the credit is available.

18 (9) The authority shall work jointly with the department to share information related
 19 to each approved company awarded a tax credit, including all the information
 20 that is reported on the Web site of the authority, and sufficient information,
 21 including Social Security numbers of the qualified employees and qualified
 22 employees in recovery, to ensure compliance on the tax returns filed by the
 23 approved company and to provide the report required by Section 4 of this Act.

24 ➔SECTION 3. A NEW SECTION OF SUBCHAPTER 14 OF KRS CHAPTER
 25 154 IS CREATED TO READ AS FOLLOWS:

26 In order for the General Assembly to evaluate the fulfillment of the purposes stated in
 27 Section 2 of this Act, the Cabinet for Economic Development and the Department of

1 Revenue shall work together in data collection. The Cabinet for Economic
 2 Development shall submit the following information, related to actions taken by the
 3 corporation during the immediately preceding calendar year, to the Interim Joint
 4 Committee on Appropriations and Revenue beginning no later than May 1, 2021, and
 5 no later than May 1 thereafter, as long as the tax credit is awarded by the corporation:

6 (1) The number of applications received during the calendar year, including the
 7 number of applications approved and the number of applications denied;

8 (2) A list of each approved company awarded a tax credit, including:

9 (a) Information on the location of the approved company;

10 (b) The total number of employees of the approved company, the number of
 11 employees that were qualified employees, and the number of employees that
 12 were qualified employees in recovery;

13 (c) A list of the educational institutions which the employees attended; and

14 (d) A description of the educational programs attended by the employees;

15 (3) The date each approved company was awarded the tax credit;

16 (4) The amount of tax credit awarded for each approved company; and

17 (5) The amount of costs for tuition and a detailed breakdown of the other
 18 educational expenses paid by the approved company.

19 ➔SECTION 4. A NEW SECTION OF KRS CHAPTER 141 IS CREATED TO
 20 READ AS FOLLOWS:

21 (1) As used in this section:

22 (a) "Approved company" has the same meaning as in Section 1 of this Act;

23 (b) "Educational institution" has the same meaning as in Section 1 of this Act;

24 (c) "Other educational expenses" has the same meaning as in Section 1 of this
 25 Act;

26 (d) "Qualified employee" has the same meaning as in Section 1 of this Act;

27 and

1 (e) "Qualified employee in recovery" has the same meaning as in Section 1 of
2 this Act.

3 (2) For taxable years beginning on or after January 1, 2021, but before January 1,
4 2025, a nonrefundable, nontransferable tax credit shall be allowed against the
5 tax imposed by KRS 141.020 or 141.040 and 141.0401, with the ordering of
6 credits as provided by Section 5 of this Act, as awarded under Section 2 of this
7 Act.

8 (3) (a) 1. The maximum amount of tax credit that may awarded in each fiscal
9 year shall not exceed sixteen million two hundred fifty thousand
10 dollars (\$16,250,000).

11 2. Of the limit imposed by subparagraph 1. of this paragraph:

12 a. Not more than ten thousand (10,000) qualified employees and
13 qualified employees in recovery shall be approved during a fiscal
14 year; and

15 b. Not more than two thousand five hundred (2,500) of the ten
16 thousand (10,000) employees shall be qualified employees in
17 recovery.

18 3. Any tax credit that remains unallocated at the end of each fiscal year
19 shall lapse and shall not be carried forward to another fiscal year.

20 (b) The tax credit awarded under Section 2 of this Act to an approved company
21 shall be in an amount up to:

22 1. Twenty-five percent (25%) of the actual costs incurred by the approved
23 company for tuition or other educational expenses paid on behalf of a
24 qualified employee attending an educational institution, not to exceed
25 one thousand five hundred dollars (\$1,500) for each qualified
26 employee annually; or

27 2. Fifty percent (50%) of the actual costs incurred by the approved

1 company for tuition or other educational expenses paid on behalf of a
2 qualified employee in recovery attending an educational institution,
3 not to exceed two thousand dollars (\$2,000) for each qualified
4 employee in recovery annually.

5 (4) (a) The tax credit shall be claimed on the income tax return filed for the
6 taxable year during which the approved company receives notification of
7 the final authorized tax credit under subsection (6)(c) of Section 2 of this
8 Act.

9 (b) Any amount of credit that the approved company is unable to utilize during
10 the taxable year may be carried forward for use in a succeeding taxable
11 year for a period not to exceed three (3) taxable years.

12 (5) (a) In order for the General Assembly to evaluate the fulfillment of the
13 purposes stated in Section 2 of this Act, the department shall provide the
14 following information on a cumulative basis for each taxable year to
15 provide a historical impact of the tax credit to the Commonwealth:

16 1. The name and address for each taxpayer claiming the tax credit;

17 2. The entity type of that taxpayer;

18 3. Each location, by county, of the approved company where a qualified
19 employee or qualified employee in recovery is employed;

20 4. The number of all employees at each location and the end of the
21 taxable year;

22 5. The total amount of the actual costs incurred by the approved
23 company for tuition or other educational expenses paid on behalf of a
24 qualified employee or qualified employee in recovery while attending
25 an educational institution;

26 6. The amount of tax credit claimed by that taxpayer;

27 7. The amount of credit that the taxpayer has available for carry forward

1 to a future year;

2 8. In the case of all taxpayers other than corporations, based on ranges
 3 of adjusted gross income of no larger than five thousand dollars
 4 (\$5,000) for the taxable year, the total amount of tax credits claimed
 5 and the number of returns claiming a tax credit for each adjusted
 6 gross income range; and

7 9. In the case of all corporations, based on ranges of net income no
 8 larger than fifty thousand dollars (\$50,000) for the taxable year, the
 9 total amount of tax credit claimed and the number of returns claiming
 10 a tax credit for each net income range.

11 (b) The report required by paragraph (a) of this subsection shall be submitted
 12 to the Interim Joint Committee on Appropriations and Revenue beginning
 13 no later than November 1, 2022, and no later than each November 1
 14 thereafter, as long as the credit is claimed on any return processed by the
 15 department.

16 ➔Section 5. KRS 141.0205 is amended to read as follows:

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

20 (1) The nonrefundable business incentive credits against the tax imposed by KRS
 21 141.020 shall be taken in the following order:

22 (a) The limited liability entity tax credit permitted by KRS 141.0401;

23 (b) The economic development credits computed under KRS 141.347, 141.381,
 24 141.384, 141.400, 141.401, 141.403, 141.407, 141.415, Section 4 of this Act,
 25 154.12-207, and 154.12-2088;

26 (c) The qualified farming operation credit permitted by KRS 141.412;

27 (d) The certified rehabilitation credit permitted by KRS 171.397(1)(a);

- 1 (e) The health insurance credit permitted by KRS 141.062;
- 2 (f) The tax paid to other states credit permitted by KRS 141.070;
- 3 (g) The credit for hiring the unemployed permitted by KRS 141.065;
- 4 (h) The recycling or composting equipment credit permitted by KRS 141.390;
- 5 (i) The tax credit for cash contributions in investment funds permitted by KRS
- 6 154.20-263 in effect prior to July 15, 2002, and the credit permitted by KRS
- 7 154.20-258;
- 8 (j) The research facilities credit permitted by KRS 141.395;
- 9 (k) The employer High School Equivalency Diploma program incentive credit
- 10 permitted under KRS 151B.402;
- 11 (l) The voluntary environmental remediation credit permitted by KRS 141.418;
- 12 (m) The biodiesel and renewable diesel credit permitted by KRS 141.423;
- 13 (n) The clean coal incentive credit permitted by KRS 141.428;
- 14 (o) The ethanol credit permitted by KRS 141.4242;
- 15 (p) The cellulosic ethanol credit permitted by KRS 141.4244;
- 16 (q) The energy efficiency credits permitted by KRS 141.436;
- 17 (r) The railroad maintenance and improvement credit permitted by KRS 141.385;
- 18 (s) The Endow Kentucky credit permitted by KRS 141.438;
- 19 (t) The New Markets Development Program credit permitted by KRS 141.434;
- 20 (u) The distilled spirits credit permitted by KRS 141.389;
- 21 (v) The angel investor credit permitted by KRS 141.396;
- 22 (w) The film industry credit permitted by KRS 141.383 for applications approved
- 23 on or after April 27, 2018; and
- 24 (x) The inventory credit permitted by KRS 141.408.
- 25 (2) After the application of the nonrefundable credits in subsection (1) of this section,
- 26 the nonrefundable personal tax credits against the tax imposed by KRS 141.020
- 27 shall be taken in the following order:

- 1 (a) The individual credits permitted by KRS 141.020(3);
- 2 (b) The credit permitted by KRS 141.066;
- 3 (c) The tuition credit permitted by KRS 141.069;
- 4 (d) The household and dependent care credit permitted by KRS 141.067; and
- 5 (e) The income gap credit permitted by KRS 141.066.
- 6 (3) After the application of the nonrefundable credits provided for in subsection (2) of
- 7 this section, the refundable credits against the tax imposed by KRS 141.020 shall be
- 8 taken in the following order:
- 9 (a) The individual withholding tax credit permitted by KRS 141.350;
- 10 (b) The individual estimated tax payment credit permitted by KRS 141.305;
- 11 (c) The certified rehabilitation credit permitted by KRS 171.3961 and
- 12 171.397(1)(b); and
- 13 (d) The film industry tax credit permitted by KRS 141.383 for applications
- 14 approved prior to April 27, 2018.
- 15 (4) The nonrefundable credit permitted by KRS 141.0401 shall be applied against the
- 16 tax imposed by KRS 141.040.
- 17 (5) The following nonrefundable credits shall be applied against the sum of the tax
- 18 imposed by KRS 141.040 after subtracting the credit provided for in subsection (4)
- 19 of this section, and the tax imposed by KRS 141.0401 in the following order:
- 20 (a) The economic development credits computed under KRS 141.347, 141.381,
- 21 141.384, 141.400, 141.401, 141.403, 141.407, 141.415, Section 4 of this Act,
- 22 154.12-207, and 154.12-2088;
- 23 (b) The qualified farming operation credit permitted by KRS 141.412;
- 24 (c) The certified rehabilitation credit permitted by KRS 171.397(1)(a);
- 25 (d) The health insurance credit permitted by KRS 141.062;
- 26 (e) The unemployment credit permitted by KRS 141.065;
- 27 (f) The recycling or composting equipment credit permitted by KRS 141.390;

- 1 (g) The coal conversion credit permitted by KRS 141.041;
- 2 (h) The enterprise zone credit permitted by KRS 154.45-090, for taxable periods
3 ending prior to January 1, 2008;
- 4 (i) The tax credit for cash contributions to investment funds permitted by KRS
5 154.20-263 in effect prior to July 15, 2002, and the credit permitted by KRS
6 154.20-258;
- 7 (j) The research facilities credit permitted by KRS 141.395;
- 8 (k) The employer High School Equivalency Diploma program incentive credit
9 permitted by KRS 151B.402;
- 10 (l) The voluntary environmental remediation credit permitted by KRS 141.418;
- 11 (m) The biodiesel and renewable diesel credit permitted by KRS 141.423;
- 12 (n) The clean coal incentive credit permitted by KRS 141.428;
- 13 (o) The ethanol credit permitted by KRS 141.4242;
- 14 (p) The cellulosic ethanol credit permitted by KRS 141.4244;
- 15 (q) The energy efficiency credits permitted by KRS 141.436;
- 16 (r) The ENERGY STAR home or ENERGY STAR manufactured home credit
17 permitted by KRS 141.437;
- 18 (s) The railroad maintenance and improvement credit permitted by KRS 141.385;
- 19 (t) The railroad expansion credit permitted by KRS 141.386;
- 20 (u) The Endow Kentucky credit permitted by KRS 141.438;
- 21 (v) The New Markets Development Program credit permitted by KRS 141.434;
- 22 (w) The distilled spirits credit permitted by KRS 141.389;
- 23 (x) The film industry credit permitted by KRS 141.383 for applications approved
24 on or after April 27, 2018; and
- 25 (y) The inventory credit permitted by KRS 141.408.
- 26 (6) After the application of the nonrefundable credits in subsection (5) of this section,
27 the refundable credits shall be taken in the following order:

- 1 (a) The corporation estimated tax payment credit permitted by KRS 141.044;
- 2 (b) The certified rehabilitation credit permitted by KRS 171.3961 and
- 3 171.397(1)(b); and
- 4 (c) The film industry tax credit permitted by KRS 141.383 for applications
- 5 approved prior to April 27, 2018.

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

- 7 (1) No present or former commissioner or employee of the department, present or
- 8 former member of a county board of assessment appeals, present or former property
- 9 valuation administrator or employee, present or former secretary or employee of the
- 10 Finance and Administration Cabinet, former secretary or employee of the Revenue
- 11 Cabinet, or any other person, shall intentionally and without authorization inspect or
- 12 divulge any information acquired by him of the affairs of any person, or information
- 13 regarding the tax schedules, returns, or reports required to be filed with the
- 14 department or other proper officer, or any information produced by a hearing or
- 15 investigation, insofar as the information may have to do with the affairs of the
- 16 person's business.
- 17 (2) The prohibition established by subsection (1) of this section shall not extend to:
- 18 (a) Information required in prosecutions for making false reports or returns of
- 19 property for taxation, or any other infraction of the tax laws;
- 20 (b) Any matter properly entered upon any assessment record, or in any way made
- 21 a matter of public record;
- 22 (c) Furnishing any taxpayer or his properly authorized agent with information
- 23 respecting his own return;
- 24 (d) Testimony provided by the commissioner or any employee of the department
- 25 in any court, or the introduction as evidence of returns or reports filed with the
- 26 department, in an action for violation of state or federal tax laws or in any
- 27 action challenging state or federal tax laws;

- 1 (e) Providing an owner of unmined coal, oil or gas reserves, and other mineral or
2 energy resources assessed under KRS 132.820, or owners of surface land
3 under which the unmined minerals lie, factual information about the owner's
4 property derived from third-party returns filed for that owner's property, under
5 the provisions of KRS 132.820, that is used to determine the owner's
6 assessment. This information shall be provided to the owner on a confidential
7 basis, and the owner shall be subject to the penalties provided in KRS
8 131.990(2). The third-party filer shall be given prior notice of any disclosure
9 of information to the owner that was provided by the third-party filer;
- 10 (f) Providing to a third-party purchaser pursuant to an order entered in a
11 foreclosure action filed in a court of competent jurisdiction, factual
12 information related to the owner or lessee of coal, oil, gas reserves, or any
13 other mineral resources assessed under KRS 132.820. The department may
14 promulgate an administrative regulation establishing a fee schedule for the
15 provision of the information described in this paragraph. Any fee imposed
16 shall not exceed the greater of the actual cost of providing the information or
17 ten dollars (\$10);
- 18 (g) Providing information to a licensing agency, the Transportation Cabinet, or
19 the Kentucky Supreme Court under KRS 131.1817;
- 20 (h) Statistics of gasoline and special fuels gallonage reported to the department
21 under KRS 138.210 to 138.448;
- 22 (i) Providing any utility gross receipts license tax return information that is
23 necessary to administer the provisions of KRS 160.613 to 160.617 to
24 applicable school districts on a confidential basis;
- 25 (j) Providing documents, data, or other information to a third party pursuant to an
26 order issued by a court of competent jurisdiction; or
- 27 (k) Providing information to the Legislative Research Commission under:

- 1 1. KRS 139.519 for purposes of the sales and use tax refund on building
- 2 materials used for disaster recovery;
- 3 2. KRS 141.436 for purposes of the energy efficiency products credits;
- 4 3. KRS 141.437 for purposes of the ENERGY STAR home and the
- 5 ENERGY STAR manufactured home credits;
- 6 4. KRS 148.544 for purposes of the film industry incentives;
- 7 5. KRS 154.26-095 for purposes of the Kentucky industrial revitalization
- 8 tax credits and the job assessment fees;
- 9 6. KRS 141.068 for purposes of the Kentucky investment fund;
- 10 7. KRS 141.396 for purposes of the angel investor tax credit;
- 11 8. KRS 141.389 for purposes of the distilled spirits credit;
- 12 9. KRS 141.408 for purposes of the inventory credit; ~~and~~
- 13 10. KRS 141.390 for purposes of the recycling and composting credit; and
- 14 **11. Section 4 of this Act for purposes of the earn and learn credit.**

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

20 (4) Access to and inspection of information received from the Internal Revenue Service
 21 is for department use only, and is restricted to tax administration purposes.
 22 Information received from the Internal Revenue Service shall not be made available
 23 to any other agency of state government, or any county, city, or other state, and shall
 24 not be inspected intentionally and without authorization by any present secretary or
 25 employee of the Finance and Administration Cabinet, commissioner or employee of
 26 the department, or any other person.

27 (5) Statistics of crude oil as reported to the Department of Revenue under the crude oil

1 excise tax requirements of KRS Chapter 137 and statistics of natural gas production
2 as reported to the Department of Revenue under the natural resources severance tax
3 requirements of KRS Chapter 143A may be made public by the department by
4 release to the Energy and Environment Cabinet, Department for Natural Resources.

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