

**154.20-260 Claim of credit on tax return -- Confidentiality.**

- (1) To receive the credit provided by KRS 154.20-258, an investor shall claim the credit on the investor's annual state tax returns in the manner prescribed by the Department of Revenue.
- (2) The contents of an investor's filings under subsection (1) of this section shall be treated by the authority and by the Department of Revenue as confidential and shall not be considered public records under the Kentucky Open Records Act, KRS 61.870 to 61.884.

**Effective:** June 20, 2005

**History:** Amended 2005 Ky. Acts ch. 85, sec. 572, effective June 20, 2005. -- Created 2002 Ky. Acts ch. 230, sec. 21, effective July 15, 2002.