

**131.190 Information acquired in tax administration not to be divulged --
Exceptions.**

- (1) No present or former commissioner or employee of the department, present or former member of a county board of assessment appeals, present or former property valuation administrator or employee, present or former secretary or employee of the Finance and Administration Cabinet, former secretary or employee of the Revenue Cabinet, or any other person, shall intentionally and without authorization inspect or divulge any information acquired by him of the affairs of any person, or information regarding the tax schedules, returns, or reports required to be filed with the department or other proper officer, or any information produced by a hearing or investigation, insofar as the information may have to do with the affairs of the person's business.
- (2) The prohibition established by subsection (1) of this section shall not extend to:
 - (a) Information required in prosecutions for making false reports or returns of property for taxation, or any other infraction of the tax laws;
 - (b) Any matter properly entered upon any assessment record, or in any way made a matter of public record;
 - (c) Furnishing any taxpayer or his properly authorized agent with information respecting his own return;
 - (d) Testimony provided by the commissioner or any employee of the department in any court, or the introduction as evidence of returns or reports filed with the department, in an action for violation of state or federal tax laws or in any action challenging state or federal tax laws;
 - (e) Providing an owner of unmined coal, oil or gas reserves, and other mineral or energy resources assessed under KRS 132.820, or owners of surface land under which the unmined minerals lie, factual information about the owner's property derived from third-party returns filed for that owner's property, under the provisions of KRS 132.820, that is used to determine the owner's assessment. This information shall be provided to the owner on a confidential basis, and the owner shall be subject to the penalties provided in KRS 131.990(2). The third-party filer shall be given prior notice of any disclosure of information to the owner that was provided by the third-party filer;
 - (f) Providing to a third-party purchaser pursuant to an order entered in a foreclosure action filed in a court of competent jurisdiction, factual information related to the owner or lessee of coal, oil, gas reserves, or any other mineral resources assessed under KRS 132.820. The department may promulgate an administrative regulation establishing a fee schedule for the provision of the information described in this paragraph. Any fee imposed shall not exceed the greater of the actual cost of providing the information or ten dollars (\$10);
 - (g) Providing information to a licensing agency, the Transportation Cabinet, or the Kentucky Supreme Court under KRS 131.1817;
 - (h) Statistics of gasoline and special fuels gallonage reported to the department

under KRS 138.210 to 138.448;

- (i) Providing any utility gross receipts license tax return information that is necessary to administer the provisions of KRS 160.613 to 160.617 to applicable school districts on a confidential basis; or
- (j) Providing information to the Legislative Research Commission under:
 - 1. KRS 139.519 for purposes of the sales and use tax refund on building materials used for disaster recovery;
 - 2. KRS 141.436 for purposes of the energy efficiency products credits;
 - 3. KRS 141.437 for purposes of the ENERGY STAR home and the ENERGY STAR manufactured home credits;
 - 4. KRS 148.544 for purposes of the film industry incentives;
 - 5. KRS 154.26-095 for purposes of the Kentucky industrial revitalization tax credits and the job assessment fees;
 - 6. KRS 141.068 for purposes of the Kentucky investment fund;
 - 7. KRS 141.396 for purposes of the angel investor tax credit;
 - 8. KRS 141.389 for purposes of the distilled spirits credit; and
 - 9. KRS 141.408 for purposes of the inventory credit.
- (3) The commissioner shall make available any information for official use only and on a confidential basis to the proper officer, agency, board or commission of this state, any Kentucky county, any Kentucky city, any other state, or the federal government, under reciprocal agreements whereby the department shall receive similar or useful information in return.
- (4) Access to and inspection of information received from the Internal Revenue Service is for department use only, and is restricted to tax administration purposes. Information received from the Internal Revenue Service shall not be made available to any other agency of state government, or any county, city, or other state, and shall not be inspected intentionally and without authorization by any present secretary or employee of the Finance and Administration Cabinet, commissioner or employee of the department, or any other person.
- (5) Statistics of crude oil as reported to the Department of Revenue under the crude oil excise tax requirements of KRS Chapter 137 and statistics of natural gas production as reported to the Department of Revenue under the natural resources severance tax requirements of KRS Chapter 143A may be made public by the department by release to the Energy and Environment Cabinet, Department for Natural Resources.
- (6) Notwithstanding any provision of law to the contrary, beginning with mine-map submissions for the 1989 tax year, the department may make public or divulge only those portions of mine maps submitted by taxpayers to the department pursuant to KRS Chapter 132 for ad valorem tax purposes that depict the boundaries of mined-out parcel areas. These electronic maps shall not be relied upon to determine actual boundaries of mined-out parcel areas. Property boundaries contained in mine maps required under KRS Chapters 350 and 352 shall not be construed to constitute land surveying or boundary surveys as defined by KRS 322.010 and any administrative

regulations promulgated thereto.

Effective: April 27, 2018

History: Amended 2018 Ky. Acts ch. 171, sec. 102, effective April 14, 2018; and ch. 207, sec. 102, effective April 27, 2018. -- Amended 2013 Ky. Acts ch. 119, sec. 3, effective July 1, 2013. -- Amended 2010 Ky. Acts ch. 24, sec. 92, effective July 15, 2010; and ch. 75, sec. 14, effective April 7, 2010. -- Amended 2005 Ky. Acts ch. 85, sec. 126, effective June 20, 2005; ch. 123, sec. 14, effective June 20, 2005; and ch. 184, sec. 5, effective June 20, 2005. -- Amended 2003 Ky. Acts ch. 87, sec. 1, effective June 24, 2003. -- Amended 2000 Ky. Acts ch. 503, sec. 2, effective July 14, 2000. -- Amended 1998 Ky. Acts ch. 134, sec. 3, effective July 15, 1998. -- Amended 1994 Ky. Acts ch. 326, sec. 1, effective July 15, 1994; and ch. 508, sec. 44, effective July 15, 1994. -- Amended 1982 Ky. Acts ch. 47, sec. 1, effective July 15, 1982. -- Amended 1978 Ky. Acts ch. 233, sec. 8, effective June 17, 1978. -- Amended 1974 Ky. Acts ch. 163, sec. 1. -- Amended 1942 Ky. Acts ch. 64, secs. 1 and 3. -- Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. sec. 4114h-15.

Legislative Research Commission Note (4/27/2018). This statute was amended by 2018 Ky. Acts chs. 171 and 207, which do not appear to be in conflict and have been codified together.

Legislative Research Commission Note (6/29/2017). Under the authority of KRS 7.136(1), a reference to "KRS 131.990(2)" in subsection (1)(b)5. of this statute has been changed to "KRS 131.990(1)" by the Reviser of Statutes following the enactment of 2017 Ky. Acts ch. 74, sec. 67, which deleted subsection (1) of KRS 131.990 and renumbered the subsequent subsections, but did not amend this statute to conform.