

1 FINANCE AND ADMINISTRATION CABINET

2 Department of Revenue

3 (Repealer)

4 103 KAR 3:011. Repeal of 103 KAR 3:010, 103 KAR 3:020, 103 KAR 3:030, 103 KAR 3:040,  
5 and 103 KAR 3:050

6 RELATES TO: KRS 131.130, 131.131, 141.050, 141.068

7 STATUTORY AUTHORITY: KRS 131.130, 131.131, 141.050, 141.068

8 NECESSITY, FUNCTION, AND CONFORMITY: KRS 131.130, 141.050, and 141.068 were  
9 amended by 2016 Ky. Acts ch. 82 to delete requirements that forms from the Department of  
10 Revenue be prescribed in an administrative regulation and be incorporated by reference. KRS  
11 131.131 provides that the department shall publish tax forms and instructions without  
12 promulgation of an administrative regulation. To comply with 2016 Ky. Acts ch. 82, this  
13 administrative regulation repeals the following five (5) forms administrative regulations: 103  
14 KAR 3:010, 103 KAR 3:020, 103 KAR 3:030, 103 KAR 3:040, and 103 KAR 3:050.

15 Section 1. The following administrative regulations are hereby repealed:

16 (1) 103 KAR 3:010, General Administrative Forms Manual;

17 (2) 103 KAR 3:020, Sales and Telecommunications Forms Manual;

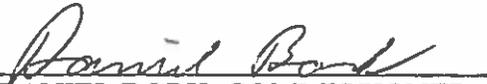
18 (3) 103 KAR 3:030, Property and Severance Forms Manual;

19 (4) 103 KAR 3:040, Income Tax Forms Manual; and

20 (5) 103 KAR 3:050, Miscellaneous Taxes Form Manual.

103 KAR 3:011

APPROVED:

  
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DANIEL BORK, COMMISSIONER  
Department of Revenue  
Finance and Administration Cabinet

10-12-16  
DATE APPROVED BY AGENCY

## PUBLIC HEARING AND PUBLIC COMMENT PERIOD

A public hearing on this administrative regulation shall be held on December 21, 2016 at 10:00am in Room 386, Capitol Annex Building, Frankfort, KY 40601. Individuals interested in being heard at this hearing shall notify this agency in writing by five (5) workdays prior to the hearing, of their intent to attend. If no notification of intent to attend the hearing is received by that date, the hearing may be cancelled. This hearing is open to the public. Any person who wishes to be heard will be given an opportunity to comment on the proposed administrative regulation. A transcript of the public hearing will not be made unless a written request for a transcript is made. If you do not wish to be heard at the public hearing, you may submit written comments on the proposed administrative regulation. Written comments shall be accepted through December 31, 2016. Send written notification of intent to be heard at the public hearing or written comments on the proposed administrative regulation to the contact person.

CONTACT PERSON: Lisa Swiger, Staff Assistant, Finance and Administration Cabinet, 702 Capital Avenue, Room 383, Frankfort, Kentucky, 40601, (502) 564-9526 (telephone), (502) 564-6785 (fax), Lisa.Swiger@ky.gov(email).

## REGULATORY IMPACT ANALYSIS AND TIERING STATEMENT

Regulation Number: 103 KAR 3:011

Contact Person: Lisa Swiger  
Phone Number: (502)564-9526  
Email: Lisa.Swiger@ky.gov

(1) Provide a brief summary of:

(a) What this administrative regulation does: This regulation repeals forms regulations promulgated by the Kentucky Department of Revenue to reflect the enactment of KRS 131.131. KRS 131.131 requires the Department of Revenue to publish tax forms and instructions to those forms without promulgation of an administrative regulation.

(b) The necessity of this administrative regulation: Forms regulations promulgated by the Department of Revenue need to be repealed because effective July 15, 2016, KRS 131.131 requires the Department of Revenue to publish tax forms and instructions to those forms without promulgation of an administrative regulation.

(c) How this administrative regulation conforms to the content of the authorizing statutes: Effective July 15, 2016, KRS 131.131 requires the Department of Revenue to publish tax forms and instructions to those forms without promulgation of an administrative regulation.

(d) How this administrative regulation currently assists or will assist in the effective administration of the statutes: This regulation will insure that the Department of Revenue is in compliance with KRS 131.131.

(2) If this is an amendment to an existing administrative regulation, provide a brief summary of:

(a) How the amendment will change this existing administrative regulation:

(b) The necessity of the amendment to this administrative regulation:

(c) How the amendment conforms to the content of the authorizing statutes:

(d) How the amendment will assist in the effective administration of the statutes:

(3) List the type and number of individuals, businesses, organizations, or state and local governments affected by this administrative regulation: Taxpayers for the taxes administered by the Department of Revenue, tax return preparers, software vendors, the Department of Revenue, and Property Valuation Administrators will be affected because tax forms will no longer be required to be incorporated by reference in an administrative regulation. There will be no change for impacted individuals and entities in practice though as the department is required by KRS 131.131 to publish tax forms without promulgation of an administrative regulation.

(4) Provide an analysis of how the entities identified in question (3) will be impacted by either the implementation of this administrative regulation, if new, or by the change, if it is an amendment, including:

(a) List the actions that each of the regulated entities identified in question (3) will have to take to comply with this administrative regulation or amendment: There should be no new actions needed by taxpayers to comply with this administrative regulation since tax forms will still be published and available for taxpayers to use in the filing various tax forms.

(b) In complying with this administrative regulation or amendment, how much will it cost each of the entities identified in question (3): There will be no additional costs for the impacted entities as a result of this administrative regulation.

(c) As a result of compliance, what benefits will accrue to the entities identified in question (3): Taxpayers for the taxes administered by the Department of Revenue, tax return

preparers, software vendors, the Department of Revenue, and Property Valuation Administrators will benefit from the department's publication of tax forms without the promulgation of administrative regulations.

(5) Provide an estimate of how much it will cost to implement this administrative regulation:

(a) Initially: None.

(b) On a continuing basis: None.

(6) What is the source of the funding to be used for the implementation and enforcement of this administrative regulation: None.

(7) Provide an assessment of whether an increase in fees or funding will be necessary to implement this administrative regulation, if new, or by the change, if it is an amendment: N/A

(8) State whether or not this administrative regulation establishes any fees or directly or indirectly increases any fees: No fees are established or increased by this regulation.

(9) TIERING: Is tiering applied? Tiering was not applied for this repealer regulation.

FISCAL NOTE ON STATE OR LOCAL GOVERNMENT

Regulation Number: 103 KAR 3:011

Contact Person: Lisa Swiger  
Phone Number: (502)564-9526  
Email: Lisa.Swiger@ky.gov

1. What units, parts or divisions of state or local government (including cities, counties, fire departments, or school districts) will be impacted by this administrative regulation? The Department of Revenue and Property Valuation Administrators will be impacted since those agencies will no longer reference the forms regulations as the reason for the publication of various tax forms.

2. Identify each state or federal statute or federal regulation that requires or authorizes the action taken by the administrative regulation. KRS Chapter 13A, KRS 131.130, 131.131, 141.050, and 141.068.

3. Estimate the effect of this administrative regulation on the expenditures and revenues of a state or local government agency (including cities, counties, fire departments, or school districts) for the first full year the administrative regulation is to be in effect. There will be no effect on expenditures and revenues for government agencies since the Department of Revenue will still publish tax forms.

(a) How much revenue will this administrative regulation generate for the state or local government (including cities, counties, fire departments, or school districts) for the first year? None

(b) How much revenue will this administrative regulation generate for the state or local government (including cities, counties, fire departments, or school districts) for subsequent years? None.

(c) How much will it cost to administer this program for the first year? None

(d) How much will it cost to administer this program for subsequent years? None

Note: If specific dollar estimates cannot be determined, provide a brief narrative to explain the fiscal impact of the administrative regulation.

Revenues (+/-):

Expenditures (+/-):

Other Explanation: