

1 FINANCE AND ADMINISTRATION CABINET

2 Department of Revenue

3 (Repealer)

4 103 KAR 18:191. Repeal of 103 KAR 18:190, 103 KAR 18:200, 103 KAR 18:210 and 103  
5 KAR 18:220

6 RELATES TO: KRS 141.347, 141.400, 141.401, 141.407, 154.22-010, 154.22-070, 154.23-  
7 010, 154.23-055, 154.24-010, 154.24-110, 154.28-010, 154.28-110

8 STATUTORY AUTHORITY: KRS 131.130, 141.400, 141.401, 141.407, 141.347

9 NECESSITY, FUNCTION, AND CONFORMITY: 103 KAR 18:190 through 103 KAR

10 18:220 provides guidance for the filing of an annual report of wage assessment for various  
11 economic development credits authorized under various chapters of KRS 154, as listed herein.  
12 Formerly submitted on separate individual annual report forms by credit, the department has now  
13 streamlined the reporting instructions and consolidated all five annual report forms into one form  
14 (42A900) and amended 103 KAR 18:180 as the new consolidated instructions for filing an annual  
15 report of wage assessment for all of the economic development credits listed below. Therefore,  
16 these separate administrative regulations are no longer needed.

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 The following administrative regulations are hereby repealed:

18 (1) 103 KAR 18:190, Kentucky Rural Economic Development Act job development  
19 assessment fee;

20 (2) 103 KAR 18:200, Kentucky Industrial Development Act job development assessment fee;

21 (3) 103 KAR 18:210, Kentucky Jobs Development Act service and technology job creation

1 assessment fee; and

2 (4) 103 KAR 18:220, Kentucky Economic Opportunity Zone job development assessment fee.

103 KAR 18:191

APPROVED:

*Daniel Bork*  
DANIEL BORK, COMMISSIONER  
Department of Revenue  
Finance and Administration Cabinet

*August 14, 2018*  
DATE APPROVED BY AGENCY

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## PUBLIC HEARING AND PUBLIC COMMENT PERIOD

A public hearing on this administrative regulation shall be held on September 25, 2018 at 10:00 a.m. in Room 11A, State Office 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 September 30, 2018. 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, Tax Policy Research Consultant II, Department of Revenue, 501 High Street, Station 1, Frankfort, Kentucky, 40601, (502) 564-9526 (telephone), (502) 564-3875(fax), Lisa.Swiger@ky.gov(email).

## REGULATORY IMPACT ANALYSIS AND TIERING STATEMENT

Regulation Number: 103 KAR 18:191

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: Repeals 103 KAR 18:190, 103 KAR 18:200, 103 KAR 18:210 and 103 KAR 18:220 regarding the annual reporting of wage assessments for various economic development credits. The department has streamlined the process used to file the annual report of wage assessment for these credits by consolidating the guidance into one set of instructions to be used for all. 103 KAR 18:180 is being amended to contain the updated instructions for all of the economic development credits listed herein. Therefore, these four separate regulations are no longer needed.

(b) The necessity of this administrative regulation: To comply with KRS 13A. See (1)(c).

(c) How this administrative regulation conforms to the content of the authorizing statutes: KRS 13A requires that all regulations made inactive or ineffective by statute revision, or that will no longer be updated by the promulgating agency, to be repealed.

(d) How this administrative regulation currently assists or will assist in the effective administration of the statutes: It will assist the department with compliance with KRS 13A.

(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: N/A

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

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

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

(3) List the type and number of individuals, businesses, organizations, or state and local governments affected by this administrative regulation: None.

(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: None.

(b) In complying with this administrative regulation or amendment, how much will it cost each of the entities identified in question (3): None.

(c) As a result of compliance, what benefits will accrue to the entities identified in question (3): None.

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

(a) Initially: Current department funding will be used to implement this amendment.

(b) On a continuing basis: No additional funding will be used.

(6) What is the source of the funding to be used for the implementation and enforcement of this administrative regulation: None, as these regulations will be repealed.

(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: None.

(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 is not applied since no regulated entities will be affected by the repeal of this administrative regulation.

FISCAL NOTE ON STATE OR LOCAL GOVERNMENT

Regulation Number: 103 KAR 18:191

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 Finance and Administration Cabinet, Department of Revenue will be impacted.

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

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.

(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: