

DEPARTMENT OF REVENUE ANNUAL REPORT

FY 2024-25

ANDY BESHEAR, GOVERNOR

Commonwealth of Kentucky

HOLLY M. JOHNSON, SECRETARY

Finance and Administration Cabinet

THOMAS B. MILLER

Commissioner



REVENUE.KY.GOV

 **KENTUCKY DEPARTMENT OF
REVENUE**
TEAM 
KENTUCKY
FINANCE AND
ADMINISTRATION CABINET



KENTUCKY DEPARTMENT OF REVENUE

MISSION STATEMENT

As part of the Finance and Administration Cabinet, the mission of the Kentucky Department of Revenue is to administer tax laws, collect revenue, and provide services in a fair, courteous, and efficient manner for the benefit of the Commonwealth and its citizens.

FAIRNESS

We are committed to the unbiased administration of tax laws.

INTEGRITY

We conduct ourselves in a manner that promotes public confidence and safeguards taxpayer information.

RESPECT

Our goal is to treat every taxpayer interaction with the highest regard for civility.

SERVICE

Serving taxpayers with expertise, pride, professionalism, and enthusiasm is our highest priority.

TEAMWORK

We pledge to work hand in hand with taxpayers and community partners. We are "One Department, One Team."

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**FINANCE AND ADMINISTRATION CABINET
DEPARTMENT OF REVENUE
OFFICE OF THE COMMISSIONER**

Andy Beshear
GOVERNOR

Holly M. Johnson
SECRETARY

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December 19, 2025

The Honorable Andy Beshear
Commonwealth of Kentucky
The State Capitol
Frankfort, KY 40601

Dear Governor Beshear:

I am proud to present the Annual Report of the Department of Revenue for the fiscal year July 1, 2024, through June 30, 2025. This report reflects the vast amount of work done by the dedicated professionals who comprise the Department of Revenue.

One of the greatest achievements this fiscal year was the go-live of the Department of Revenue's Integrated Tax System (doris). This tax integration system project will combine over 100 different tax types into one system as well as provide a more efficient taxpayer portal, called MyTaxes, with more self-service features than were previously available. The first phase of the project was successfully implemented on March 14, 2025, with release 2a on schedule for August 2026. The dedication of the department employees to ensure this success was boundless. At the time of the MyTaxes go-live the average time to answer a call took several minutes; as of today that wait time is under 30 seconds.

The Department of Revenue collected more than \$15.7 billion of taxes and related payments to the General Fund, which is a 0.8% increase (approximately \$132 million) over last year's final General Fund amount.

The Department's efforts to encourage taxpayers to file electronically as a more efficient, secure method resulted in 94% of individual income tax returns having been filed electronically in calendar year 2025, and 72% of corporate income tax returns having been filed electronically in calendar year 2025.

It continues to be my honor to be part of Team Kentucky,

Thomas B. Miller
Commissioner



ANNUAL REPORT

FY 2024-25

HIGHLIGHTS 2025

**FROM DORIS GO LIVE (MARCH 14, 2025)
THROUGH APRIL 30, 2025:**

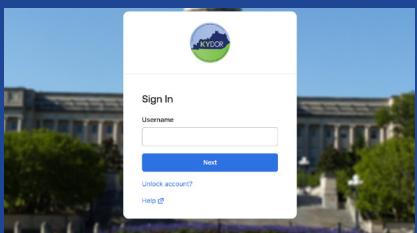


Our Customer Call Center assisted taxpayers by:

- **Answering 30,024 phone calls**
- **Responding to 17,425 emails**



There were 17,152 new business registrations in doris.



In April alone, there were 227,775 successful MyTaxes logins.

ORGANIZATIONAL CHART



REVENUE RECEIPTS & GROWTH RATES

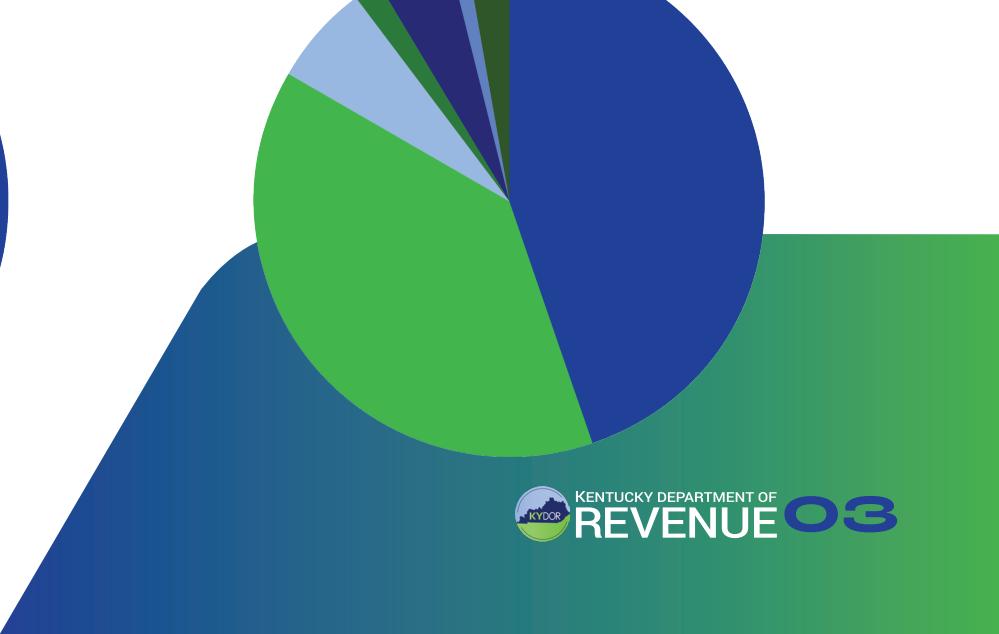
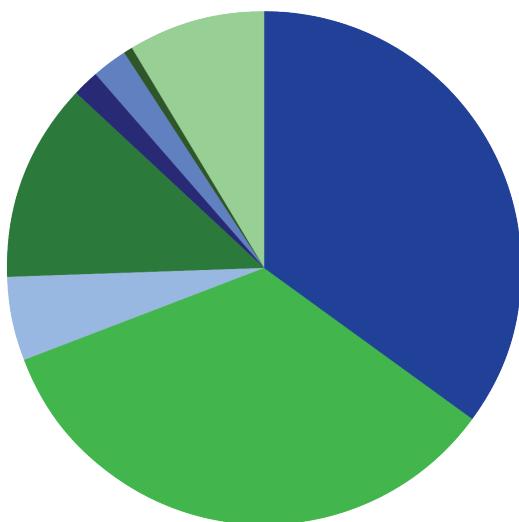
GENERAL FUND REVENUE COMPARED TO LAST YEAR (\$ MILLIONS)

| | Full Year | | Growth Rate |
|--------------------|-----------------|-----------------|-------------|
| | FY 25 | FY 24 | FY 25 |
| Individual Income | 5,319.2 | 5,807.5 | -8.4 |
| Sales & Use | 5,821.3 | 5,802.6 | 0.3 |
| Property | 839.3 | 808.2 | 3.9 |
| Corp Income & LLET | 1,834.5 | 1,249.1 | 46.9 |
| Cigarette Taxes | 243.6 | 270.5 | -9.9 |
| Lottery | 350.7 | 343.6 | 2.1 |
| Coal Severance | 56.1 | 77.8 | -28.0 |
| Other | 1,238.6 | 1,212.0 | 2.2 |
| Total | 15,703.2 | 15,571.3 | 0.8 |

ROAD FUND REVENUE* COMPARED TO LAST YEAR (\$ MILLIONS)

| | Full Year | | Growth Rate |
|-------------------------|----------------|----------------|-------------|
| | FY 25 | FY 24 | FY 25 |
| Motor Fuels | 836.4 | 905.4 | -7.6 |
| Motor Vehicle Usage | 719.5 | 671.0 | 7.2 |
| Motor Vehicle License | 117.3 | 119.5 | -1.9 |
| Motor Vehicle Operators | 33.7 | 32.7 | 3.1 |
| Weight Distance | 86.3 | 86.8 | -0.6 |
| Investment Income | 19.0 | 14.6 | 29.7 |
| Other | 51.4 | 44.5 | 15.3 |
| Total | 1,863.5 | 1,874.6 | -0.6 |

*includes revenue collected and deposited by DOR and other agencies



TAXPAYER SERVICE CENTERS



| | | | |
|----------|--|-----------|---|
| 1 | Paducah: (270) 575-7148 2928 Park Avenue, Suite G | 6 | Frankfort: (502) 564-5930 501 High Street, Station 38 |
| 2 | Hopkinsville: (270) 889-6521 181 Hammond Drive | 7 | Northern Kentucky: (859) 371-9049 7310 Turfway Road, Suite 190, Florence |
| 3 | Owensboro: (270) 687-7301 401 Frederica Street, Building C, Suite 201 | 8 | Corbin: (606) 528-3322 15100 North US 25E, Suite 2 |
| 4 | Bowling Green: (270) 746-7470 201 West Professional Park Court | 9 | Ashland: (606) 920-2037 1212 Bath Avenue, Suite 201 |
| 5 | Louisville: (502) 595-4512 600 W. Cedar Street, 2nd Floor West | 10 | Pikeville: (606) 433-7675 126 Trivette Drive, S 203 |

The Department of Revenue supports 10 Taxpayer Service Centers (TSCs) throughout the Commonwealth. DOR employees at these TSCs assist taxpayers with a range of tax matters involving all tax types.

OFFICE OF THE COMMISSIONER

DIVISION OF INFORMATION MANAGEMENT, DIVISION OF PROTEST RESOLUTION,
DIVISION OF TAXPAYER OMBUDSMAN, SPECIAL INVESTIGATIONS DIVISION

DIVISION OF INFORMATION MANAGEMENT

The Division of Information Management provides application development and support, business analysis, employee training, communications content development, subject matter expertise, and security services to support the Department of Revenue's (DOR) tax administration responsibilities. The division continues to focus on technology modernization while maintaining legacy system stability. In 2025, the division further modernized its security approach and protocols to strengthen the protection of sensitive data and align with industry standards.

The division successfully implemented the first phase of the DOR integrated tax system (doris) in March 2025. Since Go-Live, the system has remained stable in production with ongoing performance improvements and timely issue resolution. The project team has shifted focus to Release 2A, with design, development, and User Acceptance Testing (UAT) advancing on schedule. Enhancements are being introduced to improve efficiency, strengthen security, and expand self-service options for taxpayers.

The division continued its Organizational Change Management (OCM) efforts to support staff, leadership, and stakeholders through the transition to the modern tax system. Following the successful Go-Live of doris Release 1, OCM activities emphasized adoption, training, and continuous communication to ensure staff were equipped to navigate new processes and technology. Engagement efforts included targeted training sessions, post-Go-Live support resources, and ongoing leadership guidance. In addition to internal readiness, OCM extended to taxpayer outreach through MyTaxes portal communications, FAQs, and direct support from the Customer Contact Center (CCC), helping taxpayers adapt to new tools and self-service options.

The division continues to utilize the Change Control Board and Change Policy to enhance, improve, and refine the effectiveness of technical projects. It also plays a leading role in upgrading legacy applications and has successfully developed and implemented in production the Mail Log, Inheritance Tax System, and Protest Resolution applications. The division

continues to support DOR applications not yet incorporated into doris Release 1, including technology upgrades and application enhancements. Additionally, the team continues to explore and implement modern, leading-edge technologies to enhance the security of citizen-facing and workforce applications. For legacy systems that will not be integrated into doris, development has begun to standardize these systems using modern application architecture and methodologies, as demonstrated in the ongoing Kentucky Assessed Property (KAPS) project.

The division continued expanding and implementing modern security strategies and processes to protect information managed or processed by the department. The Zero-Trust Security Model (ZTSM) continues to provide the framework for advancing the department's security posture. The success of this initiative earned **DOR Government Technology's Best of Kentucky Award for Best IT Security Innovation**. The division also launched a comprehensive Least Privilege Campaign to ensure that every user or system has only the minimum access necessary to perform their duties. As part of this effort, the team removed more than 240 local administrator accounts, eliminated over 20,000 mainframe datasets, and disabled more than 800 mainframe accounts. Additionally, audits of 52 applications resulted in the identification and removal of 1,034 inactive accounts.

The Security and Disclosure Office (SDO) continued working internally and with the Commonwealth Office of Technology (COT) to resolve findings from previous Internal Revenue Service (IRS) audits. Of the original 949 findings, 633 were resolved and closed, leaving only 316 outstanding. Physical security was also enhanced at the Kentucky State Office Building (KSOB) and several Taxpayer Service Centers through the installation of lockable server racks and upgraded security cameras and software. The division also modernized the processes for multifunction printer devices by requiring users to authenticate activities using their state ID badges and Active Directory credentials.

OFFICE OF THE COMMISSIONER

DIVISION OF INFORMATION MANAGEMENT, DIVISION OF PROTEST RESOLUTION,
DIVISION OF TAXPAYER OMBUDSMAN, SPECIAL INVESTIGATIONS DIVISION

The division partnered with COT on four major security-related projects:

- **Network Segmentation:** Leveraged technology to segment infrastructure and applications, creating new Virtual Local Access Network (VLAN)s and implementing network micro segmentation to significantly reduce cyber-attack risk.
- **Data Classification and Loss Prevention:** Conducted a comprehensive scan of all DOR data stores, classifying each item to comply with COT and IRS requirements for the first time, launching a multi-year Data Loss Prevention initiative.
- **Penetration Testing:** Engaged “grey hat” ethical hackers to identify vulnerabilities and potential exploits. While last year’s test identified 57 pages of vulnerabilities, this year’s results included only two pages and three vulnerabilities—two of which were remediated within 24 hours of the report’s release.
- **Enhanced Monitoring:** Implemented tools to analyze Okta and Zscaler (vendors) service logs, automatically alerting COT and DOR technicians to potential intrusion attempts, inefficiencies, and other risks.

The division's training team played a critical role in supporting staff and taxpayers through the successful implementation of doris Release 1 and in preparing for upcoming releases. In 2025, training efforts focused on post-Go-Live adoption, refresher sessions, and specialized learning modules to strengthen staff readiness. The team delivered large-scale training programs, including Train-the-Trainer courses, system worklist instruction, and a comprehensive training program designed to help staff navigate the doris and MyTaxes platforms. Updated onboarding resources, including revised videos, graphics, and system demonstrations, were produced to help new employees quickly adapt to doris. The enhanced onboarding experience is designed to build confidence in new employees and set the tone for a successful, long-term career at DOR. The training team also continued to expand its library of support materials, ensuring that staff and taxpayers have clear, accessible guidance as system functionality evolves.

DIVISION OF PROTEST RESOLUTION

Is responsible for managing all formal tax protests filed with DOR, with the exception of residential real estate-related protests. The Division of Protest Resolution conducts an independent and impartial review of each case before initiating efforts to resolve the issue directly with the taxpayer or their authorized representative. As part of its review process, the division makes determinations regarding the taxability of transactions that often arise from disagreements concerning legal interpretations, current state law, or departmental actions. Protests may encompass any tax type administered by the DOR and relate to tax assessments or the denial of full or partial refund claims or tax credits.

- Received 246 new tax protest cases.
- Resolved 290 tax protest cases and collected in excess of \$55.8 million as a result.

DIVISION OF TAXPAYER OMBUDSMAN

The Division of the Taxpayer Ombudsman receives thousands of telephone, written, and electronic inquiries from taxpayers, tax practitioners, and other government agencies, including the legislative constituent office. The Division of the Taxpayer Ombudsman also maintains the Practitioner Hotline, which provides an avenue of communication between tax practitioners and DOR. The division responds to inquiries encompassing all tax types and acts as a liaison between taxpayers and DOR to ensure protection of taxpayer rights. The Taxpayer Ombudsman provides essential services to citizens of the Commonwealth who need assistance with issues that are not resolved through regular channels.

- Acquired an additional staff member to assist in maintaining efficiency on inquiries.
- Responded to approximately 722 e-mail inquiries from taxpayers, tax-practitioners, other government agencies/including constituent offices.
- Responded to more than 3,490 total telephone inquiries received by the Taxpayer Ombudsman.
- Responded to approximately 488 telephone inquiries received by the Practitioner Hotline.

OFFICE OF THE COMMISSIONER

DIVISION OF INFORMATION MANAGEMENT, DIVISION OF PROTEST RESOLUTION,
DIVISION OF TAXPAYER OMBUDSMAN, SPECIAL INVESTIGATIONS DIVISION

SPECIAL INVESTIGATIONS DIVISION

The Division of Special Investigations plays a vital role in safeguarding the integrity of the Commonwealth's tax system and ensuring compliance with Kentucky's tax laws. The Division investigates allegations of criminal tax violations, including tax evasion, tax preparer fraud, theft of trust taxes, and the issuance of non-sufficient funds (NSF) checks for tax payments. Through these efforts, the Division upholds accountability, promotes voluntary compliance, and reinforces public confidence in the fairness of the state's revenue system.

CORE RESPONSIBILITIES AND STRATEGIC ACTIONS

- Investigation of Criminal Tax Violations:** Conducts comprehensive investigations into potential violations of state tax laws to ensure compliance and uphold the Commonwealth's legal and ethical standards.
- Recommendation for Criminal Prosecution:** When sufficient evidence supports criminal activity, the Division refers cases for prosecution to hold offenders accountable and deter future violations.
- Legal Representation and Coordination:** Represents the Department of Revenue (DOR) in criminal tax matters while collaborating closely with law enforcement partners and Commonwealth's Attorneys to ensure effective case outcomes.
- Partnership and Collaboration:** Works in coordination with prosecutors and law enforcement agencies across Kentucky to enhance investigative effectiveness and foster a unified approach to enforcing tax laws.

STRENGTHENING STRATEGIC PARTNERSHIPS

Over the past year, the Division of Special Investigations has made significant progress in expanding and strengthening partnerships with law enforcement and regulatory agencies at every level. The Division established collaborative efforts with the Federal Bureau of Investigation (FBI), the Department of Homeland Security, Louisville Metro Government, the Financial Institution Security Officer's Association (FISOA), and the Kentucky Prosecutors Council. These relationships have improved intelligence sharing, investigative coordination, and joint enforcement operations targeting complex financial and tax-related crimes.

The Division is also pursuing additional opportunities to leverage partnerships with other state agencies, financial institutions, and law enforcement organizations to further advance collective capabilities in combating criminal tax activity. These initiatives reflect the Division's ongoing commitment to collaboration, integrity, and the protection of public resources—ensuring that all taxpayers contribute fairly to the Commonwealth's continued prosperity.

FISCAL YEAR 2024 – 2025 OVERVIEW

- Restitution Payments Received:**
Total for Fiscal Year: \$100,755.22
Indicted Theft Amount: \$2,059,312.89
- Number of Cases Received:**
Tips Received: 266 total complaints
Criminal Cases: 54 total criminal cases

OFFICE OF ENFORCEMENT

DIVISION OF COLLECTIONS

OFFICE OF ENFORCEMENT

The office works with taxpayers to resolve their tax liabilities and debts, and implements all administrative and legal actions available to enforce the collection of unpaid tax obligations owed to the Commonwealth. The office collected a total of over \$240 million in Fiscal Year 2024-25. Most collections come from businesses or individuals. The amount collected from businesses was over \$133 million and the amount from individuals was over \$90 million. The remaining amount of collections was from various other tax types.

Other Tax Types

FY 2024-25

| | |
|-------------------|---------------|
| Business | \$133,767,470 |
| Individual | \$48,963,536 |
| Joint | \$41,059,108 |
| Miscellaneous | \$10,697,799 |
| Property Tax | \$40,684 |
| Responsible Party | \$211,164 |

Division of Collections Agencies

| | FY 2024-25 | Cumulative Total |
|--|------------|------------------|
| Board of Nursing | \$6,795 | \$383,993 |
| Crime Victims Compensation Board | \$20,026 | \$232,065 |
| Department of Medicaid Services | \$8,307 | \$1,271,031 |
| Department of Financial Institutions | \$11,831 | \$172,709 |
| Department of Parks | \$465 | \$1,855 |
| Executive Branch Ethics Commission | \$36,682 | \$37,366 |
| Kentucky Higher Education Assistance Authority | \$443,998 | \$6,189,593 |
| Kentucky Labor Cabinet | \$74,742 | \$1,467,574 |

DIVISION OF COLLECTIONS

The division engages in collection efforts for external enterprise agencies as contractually agreed upon and collected more than \$10 million of debt on their behalf. A breakdown of agencies and collected amounts are below.

The Division of Collections has recently embarked on upgrading the Computer Assisted Collection System for Government (CACS-G). The project is slated to go live in January 2026. The upgrade will move the system to the latest software and move previous customizations to the baseline product. The upgrade will continue the efficient collection of delinquent taxes for the future.

2025 Statistics

- Incoming and Outgoing Phone Calls: 158,951
- Outgoing Correspondence: 325,562
- In-Person Conferences: 442
- Correspondence Received and Worked: 94,396

OFFICE OF FIELD OPERATIONS

FOUR REGIONAL DIVISIONS, 10 TAXPAYER SERVICE CENTERS

The Office of Field Operations (OFO) consists of 10 Taxpayer Service Centers (TSCs) strategically located throughout the Commonwealth of Kentucky. Through its TSCs, OFO serves two critical functions: (1) to provide direct assistance to taxpayers in close physical proximity to the localities where they live and work; and (2) to implement DOR compliance measures, primarily in the form of field audits.

Services available to taxpayers at the TSCs include receiving assistance to help understand and resolve tax bills or outstanding collection matters; receiving answers related to filing or amending returns; registering a tax account for a new business; receiving temporary permits for transient vendors engaging in sales within the Commonwealth; and having a local DOR liaison with the Central Office on other tax matters. Each TSC has a kiosk available to taxpayers to register, file, make payments, etc. The taxpayer can receive assistance from a Taxpayer Service Specialist while working at the kiosk. Also, OFO partners with the Internal Revenue Service (IRS) and each TSC serves as a Volunteer Income Tax Assistance (VITA) site that provides free tax return preparation and filing assistance to eligible low-income individuals and families as well as employees of the Commonwealth.

OFO participates on the Streamline Sales Tax (SST) Audit Committee. As part of the Audit Team, we advise the Governing Board on procedures for the audits of certified service providers (CSPs), certified automated systems (CAS), and the sellers that use those systems. CSPs are audited approximately every 2-3 years to ensure that they are following state laws for all member states. OFO staff assists with those audits. The Audit Committee also provides direction and procedures on SST-related audit issues.

OFO serves an essential role in DOR compliance initiatives and has developed audit and compliance functions that ensure fair and equitable tax treatment for taxpayers. OFO selects and conducts field audits throughout all 120 Kentucky counties as well as many of the contiguous United States. Field audits are conducted on several tax types but primarily Sales, Property and Corporate Income taxes.

Audit Program

- Assessed more than \$137 million of tax due as a result of the 698 audits conducted.
- Kentucky is a member of the Sovereignty Member of the Multistate Tax Commission (MTC). OFO worked in partnership with MTC to complete audits with assessments of more than \$5 million.

Compliance Program

- Assessed over \$2.3 million of tax due as a result of other compliance measures.
- Collected more than \$1.6 million from approximately 4,500 out-of-state or unregistered transient vendors identified by OFO staff at approximately 540 local events across the Commonwealth.

Taxpayer Assistance

- Collected \$13 million in payments through taxpayer assistance programs.
- Received and responded to more than 38,000 phone calls from taxpayers and tax professionals.
- Received and responded to over 15,000 in-person inquiries from taxpayers who visited TSCs.
- Prepared 1,368 individual income tax returns through OFO VITA sites.

OFFICE OF INCOME TAXATION

DIVISION OF INDIVIDUAL TAX, DIVISION OF CORPORATION TAX

The Office of Income Taxation consists of two divisions: (1) Individual Income Tax and (2) Corporation Tax. After DOR receives tax returns either electronically or via paper and enters the data and scans images into its databases, the Office of Income Taxation assumes responsibility for the continued processing and careful review of individual, corporate, limited liability entity, pass-through entity, and withholding tax returns. In calendar year 2025, DOR received more than:

- 2.1 million individual income tax returns.
- 295,000 corporate income and pass-through entity tax returns.
- 1,080,422 withholding tax returns.

The Division of Individual Tax and the Division of Corporation Tax each perform a vast array of common services for taxpayers across the Commonwealth. Although one division is focused on individuals and the other on businesses, both divisions carefully review tax returns; implement compliance measures; assist thousands of taxpayers and preparers with general and specific issues; coordinate efforts with other DOR offices and government agencies; administer millions of dollars of tax credits; implement federal and state government cooperative compliance programs; and develop income and withholding tax forms and instruction booklets. The Office of Income Taxation partners with the University of Kentucky to provide annual tax update training for CPAs, attorneys, and tax preparers. These sessions highlight detailed changes in tax law from year to year. Currently, the Office participates in 10 training sessions, offered through a combination of in-person and virtual formats.

The Withholding Tax Branch is also responsible for administering Tax Increment Financing (TIF) refunds. This process involves detailed manual review and analysis of payroll withholding businesses located within the designated TIF areas. Currently, the Branch is tracking 22 TIF footprints, which require extensive research across thousands of payroll withholding businesses. Staff must manually identify new businesses, verify closures, and distinguish withholding activity for businesses operating in multiple locations. Upon

receiving a TIF refund request, the Department has 90 days to complete the research and determine the refund amount.

For the fiscal year ended June 30, 2025, the Office of Income Taxation effectively administered compliance initiatives and provided taxpayer assistance.

COMPLIANCE INITIATIVES

- Assessed over \$40 million of individual income tax due and refund request reductions through compliance measures.
- Assessed more than \$18 million of corporate income and pass-through entity tax due and refund request reductions through compliance measures.
- Assessed over \$27.7 million of withholding tax due through compliance measures.

TAXPAYER AND PREPARER ASSISTANCE

- Received and responded to approximately 21,962 webmaster inquiries from taxpayers.
- Received and responded to over 42,032 other correspondence inquiries from taxpayers.
- Received and responded to more than 144,604 phone calls involving individual and withholding tax inquiries from taxpayers and preparers.
- Received and responded to approximately 19,132 calls involving Corporate and Pass-Through entity tax inquiries from taxpayers and preparers.
- Processed over 13,732 corporate "Letter of Good Standing" requests

ELECTRONIC FILING OF INCOME TAX RETURNS

- 94% of individual income tax returns have been filed electronically in calendar year 2025.
- 72% of corporate income tax returns have been filed electronically in calendar year 2025.



OFFICE OF INCOME TAXATION

DIVISION OF INDIVIDUAL TAX, DIVISION OF CORPORATION TAX

TAX CREDITS

The Division of Corporation Tax administers different incentive tax credits for the Commonwealth. Some examples and the tax credit amounts claimed in Fiscal Year 2024-2025 are listed below.

EXAMPLES OF ECONOMIC DEVELOPMENT TAX CREDITS MANAGED BY DOR (FY 2024-25)

| | |
|---|--------------|
| Kentucky Business Investment | \$38,322,303 |
| Kentucky Rural Economic Development Act | \$155,042 |
| Kentucky Jobs Retention Agreement | \$40,773,200 |

EXAMPLES OF ADDITIONAL TAX CREDITS MANAGED BY DOR (FY 2024-25)

| | |
|----------------------------------|--------------|
| Distilled Spirits Ad Valorem | \$210,438 |
| Kentucky Entertainment Incentive | \$47,373,419 |
| Inventory | \$7,235,016 |

OFFICE OF PROPERTY VALUATION

DIVISION OF LOCAL SUPPORT, DIVISION OF STATE VALUATION,
DIVISION OF MINERALS TAXATION AND GIS SERVICES

OFFICE OF PROPERTY VALUATION (OPV)

The office is composed of three divisions: the Division of Local Support; the Division of State Valuation; and the Division of Minerals Taxation and Geographical Information System Services. Each division oversees different aspects of state and local property tax matters.

DIVISION OF LOCAL SUPPORT

The Division consists of a director, an assistant director, an onsite staff of eight (8), and a field staff of eighteen (18) people. For each of Kentucky's 120 counties, the division supervises and assists property valuation administrators (PVAs) with their property tax assessments for real and personal property; county sheriffs with property tax collection duties; and county clerks with the annual sale of delinquent property tax bills. The division also provides guidance, and establishes policies, involving PVA budgets, accounting, and administrative support.

The Division of Local Support hosted thirty-one (31) in-person property tax training courses with 550 participants during the 2025 fiscal year. The annual OPV Conference on Assessment Administration was held in Louisville in December 2024 and provided thirteen (13) hours of education for PVAs and their deputies.

Two special PVA qualifying examinations were conducted to fill four (4) PVA vacancies that occurred during the 2025 fiscal year.

The Division supervised the annual local collection of property taxes that began in the fall of 2024 and continued through the spring of 2025, totaling more than \$4.4 billion in revenue for the Commonwealth and local jurisdictions, including:

- \$751 million in property tax revenue for the Commonwealth.
- \$2.5 billion of property tax revenue for Kentucky's school districts.
- \$421.9 million in property tax revenue for local county fiscal courts.
- \$821 million for other local jurisdictions, including health departments and libraries.

DIVISION OF STATE VALUATION

The Division consists of a director, an assistant director, and a staff of twenty-eight (28). The division administers all state-assessed property taxes, including public service property tax and motor vehicle property tax, as well as tangible and intangible tax programs. The Division of State Valuation plays a critical role in the valuation of property of public service companies, the valuation of motor vehicle property taxes, and the valuation of tangible and intangible property. In FY2025, the division:

- Determined assessment values of over \$60 billion dollars related to public service and centrally assessed companies and collected more than \$113 million in associated taxes, including:
 - \$87.9 million from public service companies.
 - \$16.6 million from telecommunications and video providers.
 - \$3.6 million from distilled spirits companies.
 - \$3.9 million from commercial watercraft companies.
 - \$1.4 million from railroad carline companies.
 - \$400,000 from landfill companies.
- Determined assessment values of \$95.7 billion related to bank deposits and collected more than \$957,000 in associated taxes.
- Assessed domestic life insurance company capital and reserve values of more than \$2.4 billion.

OFFICE OF PROPERTY VALUATION

DIVISION OF LOCAL SUPPORT, DIVISION OF STATE VALUATION,
DIVISION OF MINERALS TAXATION AND GIS SERVICES

- Assessed tangible, omitted tangible, and compliance tangible personal property values and collected over \$120 million in related taxes, including:
 - \$108.5 million of tangible personal property tax.
 - \$12.1 million of omitted tangible personal property tax.
- Collected payments of \$11.8 million from the Tennessee Valley Authority (TVA) in lieu of tax distributions, disbursed annually to over one hundred local jurisdictions in thirty-five (35) counties.
- Determined assessment values of over \$46 billion related to motor vehicles and boats and collected more than \$218 million in associated taxes, including:
 - \$200 million of motor vehicle property tax.
 - \$6.5 million of motorboat property tax.
 - \$11.7 million of apportioned vehicle fees.
- The State Valuation Division continues to work with the Kentucky Department of Transportation's Kentucky Automated Vehicle Information System (KAVIS) team to ensure the system, implemented in 2024, is providing the reports needed for DOR and OPV management to make decisions pertaining to motor vehicle taxation, and to ensure all processes are complete for valuation purposes for the 2026 assessment year.
- The Division began to develop two new systems: the Kentucky Assessed Property System (KAPS) that will replace the Centralized Assessed Property System (CAPS); and the Tangible Omitted Property System (TOPS) replacing both the current Omitted Property Tax (OPT) system in the Department of Revenue and the Tangible Property Tax (TPT) system utilized by Property Valuation Administrator offices. When in operation, the TOPS system will allow electronic filing of tangible property tax returns, reducing data entry work and errors. The target date for this program to be in operation is January 2027.
- The Division began to establish the ability to utilize Electronic Fund Transfers (EFTs) for purposes of completing quarterly non-county distributions from state collections of motor vehicle taxes; omitted tangible property taxes; centrally assessed property taxes, and one annual TVA distribution. The distributions are currently done through the issuance of approximately 8,000 paper checks annually. Using EFTs will provide the department with a more streamlined method of processing the distributions and be a cost savings measure for the DOR. The goal is to have the EFT process implemented by July 1, 2026.

DIVISION OF MINERALS TAXATION AND GIS SERVICES

Services consists of a director, an assistant director, and a staff of twenty-one (21). The division assesses minerals and provides technical support to PVAs for Geographic Information Systems (GIS) mapping projects.

MINERALS TAXATION

Responsible for the assessment of unmined minerals, primarily for coal, limestone, oil, and gas, and it ensures proper filing of minerals severance returns.

- Severance tax collections were over \$106.31 million from mining and extraction companies, including:
 - \$4.66 million for natural gas severance.
 - \$69.83 million for coal severance.
 - \$26.72 million for solid minerals severance.
 - \$5.10 million of oil production severance.

OFFICE OF PROPERTY VALUATION

DIVISION OF LOCAL SUPPORT, DIVISION OF STATE VALUATION,
DIVISION OF MINERALS TAXATION AND GIS SERVICES

- Unmined mineral assessments totaled more than \$998.5 million, including:
 - \$322.40 million for oil assessments.
 - \$341.59 million for natural gas assessments.
 - \$88.07 million for limestone assessments.
 - \$472,000 for clay assessments.
 - \$246.47 million for coal assessments.

After a major pause to build and test a new software system for assessing unmined coal, property tax was collected in FY2024 for 2021 assessments. No property tax was collected in FY2025, and the 2022 assessments will be collected in FY2026. The unmined coal data included in this report is for 2022 assessments. In FY2025, development started on an updated Oil and Gas Property Tax system.

- Assisting PVA offices in converting building sketches into a digital format for their GIS program. This process helps PVAs when comparing their existing GIS data to new aerial photographs, allowing them to easily find new structures and any changes to existing structures. Creating digital building footprints in GIS, along with digital photos, allows PVA offices to provide quick access to more accurate data.
- Testing hardware, primarily tablets, for PVA fieldwork as a replacement for paper maps, property cards, boxes, and digital cameras normally used during PVA field staff property inspections, increasing efficiency both in the field and in the PVA office.
- Developing and beta testing a commercial sketching application for PVA use. This application will store building sketches in the Cloud, ensuring no loss of data if a PVA office is affected by a natural disaster.

PVA GIS SERVICE BRANCH

The division coordinates PVA mapping projects and provides GIS technical support and training to PVA offices. In addition to the six (6) GIS classes held in FY 2025, many hours of one-on-one phone and remote access training were provided.

The branch provides many support services to PVA offices, including:

- Helping PVAs create, modify, and maintain PVA GIS mapping data. The staff scans PVA maps and county clerk plats for reproduction and geo-referencing into a county's GIS program, ensuring accurate updates to PVA parcel lines.
- Assisting PVAs in selling data and maps to commercial entities, with 100% of the revenue from these sales returned to the PVA offices.
- Digitizing USDA soil data for PVAs, allowing for accurate agricultural value assessments.

OFFICE OF SALES AND EXCISE TAXES

DIVISION OF SALES AND USE TAX, DIVISION OF MISCELLANEOUS TAXES

Comprised of two divisions: (1) Sales and Use Tax and (2) Miscellaneous Taxes. Both divisions carefully review tax returns; implement compliance measures; assist taxpayers and tax preparers with general and specific issues; coordinate efforts with other DOR offices and outside agencies; and develop sales, use, and miscellaneous tax publications. OSET participates in workgroups and related initiatives sponsored through the national Streamlined Sales Tax Governing Board and the Federation of Tax Administrators.

DIVISION OF SALES AND USE TAXES

Responsible for administering the sales and use tax, the telecommunications excise and gross revenues taxes, a number of economic development incentive programs involving tax exemptions and tax refunds, and the CMRS 911 fee. The Division of Sales and Use Tax implements compliance measures, including office or "desk" audits; administers a number of tax exemption and authorization programs; receives, adjusts, and responds to taxpayer inquiries; and reviews and processes requests for tax refunds. Monthly distributions from certain tax collections go out to various state agencies and local jurisdictions.

DIVISION OF MISCELLANEOUS TAXES

Administers over 40 taxes; conducts systematic field audits; receives and responds to taxpayer inquiries; reviews, adjusts, and processes tax refund requests; and implements compliance measures. Monthly distributions from certain tax collections go out to various state agencies and local jurisdictions. The Division of Miscellaneous Taxes administers both General Fund and Road Fund taxes, including:

- Affordable housing trust fund fee
- Alcoholic beverage taxes
- EV power excise tax
- Cigarette enforcement fee
- Other tobacco products
- Vapor products
- Gasoline tax
- Liquefied petroleum gas tax
- Special fuels taxes
- Petroleum storage tank environmental assurance fee
- Health care provider tax
- Inheritance tax
- Insurance premiums and insurance surcharge taxes
- Legal process tax
- Marijuana and controlled substance tax
- Motor vehicle rental/ride share tax
- Motor vehicle tire fee
- Motor vehicle usage tax
- Loaner-rental program tax
- Public Service Commission annual assessment
- Pari-mutuel excise tax
- Advanced deposit wagering tax
- Rural Electric Cooperative Corporation tax annual assessment
- Rural Telephone Cooperative Corporation tax annual assessment
- Transient room tax
- Utility gross receipts license tax (UGRLT)
- Sports wagering
- Spouse abuse shelter fund

OFFICE OF SALES AND EXCISE TAXES

DIVISION OF SALES AND USE TAX, DIVISION OF MISCELLANEOUS TAXES

- Collected more than \$34.6 million through tax compliance programs and refund request reductions.
- Distributed over \$10.1 million to the Kentucky 911 Services Board.
- Continued registration of remote retailers and corresponding marketplaces. The marketplace totals for FY 2025 were \$266.4 million compared to \$245 million the previous year.
- Registered and issued over 3,575 agricultural exemption permits this fiscal year for farmers to have the exemption authorization to make exempt purchases. The cumulative total of agricultural exemption permits is over 47,975.
- The new EV Power Excise Tax had 55 taxpayers and brought in \$579,828.
- The new Sports Wagering Tax has 15 registered accounts. Sports Wagering Live brought in \$546,564, while Sports Wagering Online did \$39,683,989.
- Collected more than \$173.9 million in sales and use tax through the national Streamlined Sales Tax Registration System (17.9% increase compared to prior fiscal year).
- FY 25 total for Voluntary / No Nexus sellers was \$119.8 million.
- Distributed almost \$20 million of transient room taxes to the Tourism, Arts, and Heritage Cabinet.
- Distributed more than \$36.4 million of telecommunications payments to over 1,300 local jurisdictions across the Commonwealth.
- Distributed over 6.8 million from tire tax fees to the Energy and Environment Cabinet.
- Verified and issued 14 sales tax TIF refunds totaling over \$31.5 million.
- Verified and issued 22 tourism attraction project tax refunds totaling more than \$10.1 million.
- Verified and issued 13 Kentucky Enterprise Initiative Act (KEIA) refunds totaling over \$3.07 million.
- Received and responded to more than 83,300 phone calls and over 36,000 electronic inquiries from taxpayers and tax professionals.
- Distributed in excess of \$10.9 million from Public Service Commission assessments to the Public Service Commission.
- Conducted 125 retail cigarette inspections to ensure compliance with the Tobacco Master Settlement Agreement.
- Collected and distributed more than \$263 million of utility gross receipts license tax (UGRLT) payments to school districts across the Commonwealth.
- Distributed almost \$881,000 from legal process fees to the Kentucky Department for Libraries and Archives.
- Conducted the annual Sales Tax Seminar in Frankfort with 11 in-person attendees and approximately 100 virtual attendees.
- Issued 43 Disaster Relief sales tax refunds totaling \$185,563.

OFFICE OF REGISTRATION AND OPERATIONS

DIVISION OF REGISTRATION, DIVISION OF OPERATIONS

The Office of Registration and Operations consists of two divisions: (1) Registration and (2) Operations. Both divisions work closely with all DOR offices in addition to external agencies.

DIVISION OF REGISTRATION

Responsible for receiving and processing all business tax applications, including those submitted on paper and electronically via MyTaxes.ky.gov. The Division also handles business update and cancellation applications, as well as service requests submitted through the MyTaxes portal. In addition, the Division actively identifies businesses required to register for tax purposes through various compliance initiatives.

- Processed more than 13,900 tax registration applications and reviewed over 32,000 tax registrations completed through MyTaxes.
- Added more than 2,200 additional accounts to Business Registrations through MyTaxes after review.
- Completed over 42,000 compliance cases regarding compliant and non-compliant businesses in Kentucky.
- Reviewed and processed over 22,500 update/cancellation applications.
- Completed over 1,904 services requests submitted through MyTaxes.
- Completed more than 476,717 tax account maintenances.
- Answered more than 87,400 calls from taxpayers and preparers and made over 17,000 outgoing calls regarding business tax registration.

DIVISION OF OPERATIONS

Responsible for receiving documents (including tax returns), capturing, and storing relevant data, receiving and depositing payments, and the processing of tax returns for all tax types.

- Processed more than 2 million individual income tax returns in calendar year 2025 (the average processing time was 13 days*).
- Processed over \$466 million of individual income tax refunds to taxpayers in calendar year 2025 (the average refund amount was \$439 per taxpayer).
- For fiscal year 2025, deposited receipts in excess of \$14.9 billion to the General Fund and in excess of \$1.4 billion to the Road Fund.
- Prevented the issuance of more than \$44.5 million in fraudulent individual income tax requested refunds through identity theft and fraud prevention efforts.

*Impacted due to the implementation of Department of Revenue Integrated System (doris).

OFFICE OF TAX POLICY AND REGULATION

OFFICE OF TAX POLICY AND REGULATION

The office develops and implements tax policies and programs. It also reviews and provides guidance regarding proposed tax policies, regulations, legislation, and determinations. The Office of Tax Policy and Regulation provides economic and policy analysis for tax policy decisions and acts as a liaison between DOR, the Finance and Administration Cabinet (FAC), and other agencies, especially the Kentucky Legislative Research Commission and Cabinet for Economic Development.

The Office:

- Reviewed 135 bills introduced during the 2025 Legislative Session and worked with multiple DOR Offices on the impact of proposed and enacted legislation.
- Reviewed 141 administrative regulations to assure compliance with any law changes.
- Worked with four other DOR offices to administer Tax Increment Financing (TIF) increment issuance. Issued 40 TIF increments totaling \$70,136,086.10 for 22 TIF projects. Issued 54 TIF letters.
- Answered 1,500 complex tax inquiries.
- Reviewed 15 presentations.
- Worked on 17 legislative proposal forms including bill drafts.

SUMMARY OF TAX LAW CHANGES ENACTED BY THE 2025 GENERAL ASSEMBLY

HOUSE BILL 1

AN ACT relating to the individual income tax rate.

Section 1: Reduces the individual income tax rate to 3.5% for tax years beginning on or after 1/1/26. Updates references to years for the individual income tax rate reduction conditions.

HOUSE BILL 2

AN ACT relating to the taxation of currency and bullion currency and declaring an emergency.

Section 1: Creates a violation when an official notice is published by the secretary of the Finance and Administration Cabinet or the commissioner of the Department of Revenue (DOR) to instruct taxpayers to continue to collect and remit sales and use tax on the sale, use, storage, or other consumption of currency or bullion currency. Establishes that any person who paid the sales or use tax on currency or bullion may seek a refund. Allows an action for refund or alleging a violation to be brought in the Circuit Court of any county where the named plaintiff resides or where the currency or bullion currency transaction took place.

Section 2: Effective date – retroactive to August 1, 2024.

Section 3: Emergency clause.

HOUSE BILL 566

AN ACT relating to the Kentucky Horse Racing and Gaming Corporation and declaring an emergency.

Section 1: Defines "Kentucky quarter horse purse fund."

Section 9: Requires DOR and the State Treasurer to transfer to the Kentucky Horse Racing & Gaming Corporation all existing moneys by June 30, 2025, and all instructs how future receipts are to be dispersed.

Section 33: Amends KRS 138.510 to designate 1% of all money wagered on live races and historical races at the track for quarter horse racing to be deposited in the Kentucky quarter horse development fund.

HOUSE BILL 606

AN ACT relating to economic development.

Section 2: Amends language from 2025 HB 775, Section 26 that enacted a sales tax incentive for qualifying attractions. This bill expanded the definition of "venue" to include that the venue may be owned by the Commonwealth to qualify. Please note that all impacts below are not included here, but instead are included with HB 775, Section 26 as the original legislation enacting the incentive. This bill does not change implementation or costs.

HOUSE BILL 775

AN ACT relating to fiscal matters.

Sections 1-2: Allows new tax increment financing ("TIF") development areas to be created within an "existing development area" as defined and governed under KRS 65.490-499. The existing development area will receive at least 10% of the increment from the new development area(s).

Section 3: Mandates electronic filing and payment for the wholesale tax under Section 24 of this Act and excise tax on malt beverages under subsection (3) of Section 20 of this Act. This mandate applies to licensees holding a microbrewery license and authorized to sell malt beverages under KRS 243.157.

Sections 4-5: Returns pipelines, other than oil pipelines, to real property for property tax purposes, retroactive to 2023 assessments for companies with pipelines. This applies to pipelines used in connection with the collection, transmission, distribution, conducting, sale, or furnishing of heat, steam, water, sewage, natural or manufactured gas, or electricity.

Sections 6-7: Section 6 changes the term "premises" to "revenue bond-financed warehouse" and includes that they may be owned by a tax-exempt governmental unit or tax-exempt statutory authority under KRS Chapter 103. Clarifies that the phase-out is based on the assessed value instead of the otherwise applicable tax rate. Section 7 defines "bonded warehouse or premises" and makes conforming changes.

Section 9: Amends the individual income tax rate reduction conditions. For the analysis for fiscal years 2025-2026 and 2026-2027, it allows individual income tax rate reductions from 0.25% using a range of 50% to less than 100% of the individual income tax (IIT) equivalent instead of using 100% of the IIT equivalent. For the analysis for subsequent fiscal years, it allows individual income tax rate reductions ranging from 0.1%-0.5%, in one-tenth steps, using a range of 20% to less than 100% of the IIT equivalent instead of using 100% of the IIT equivalent, depending upon which conditions are met and is subject to approval by the General

SUMMARY OF TAX LAW CHANGES ENACTED BY THE 2025 GENERAL ASSEMBLY

Assembly. The Office of the State Budget Director determines if rate reduction conditions are met. This does not impact DOR until the rate reduction conditions have been met and an individual income tax rate reduction has been approved by the General Assembly. Each individual income tax rate reduction will require IT programming changes, form and form instruction changes, and taxpayer education efforts.

Section 10: Extends the Metropolitan College income tax credit until April 15, 2037.

Sections 11-14: Expands the definition of “lodging facility project” and allows additional projects to qualify under the Tourism Development Act. Establishes eligibility requirements for lodging facility projects. These new projects may obtain up to 50% of the approved cost over a 20-year period in sales tax generated at the attraction. It also allows for tourism projects approved after 3/1/25 in an enhanced incentive county with a population of 20,000 or less to be allowed up to 50% of the approved costs over a 20-year period. Lodging facility projects in any of the 100 least-populated counties must have an occupancy study conducted by an independent consultant. These projects are approved by the Kentucky Tourism Development Finance Authority.

Sections 15-18: Amends the TIF Signature Project statutes to allow an inactive project that was not the subject of a contract under KRS 65.495 on or before March 23, 2007, and had a project grant agreement executed prior to January 1, 2008, that was voluntarily withdrawn to be revised and resubmitted. These projects are approved by the Cabinet for Economic Development.

Sections 19-24: Defines “cannabinoid” and “cannabis-infused beverage” in KRS 241.010. Establishes a new tax on the use, sale, or distribution by sale or gift of cannabis-infused beverages. The tax rate is \$1.92 on each gallon of a cannabis-infused beverage and a proportional rate per gallon on all cannabis-infused beverages used, sold, or distributed in any container of more or less than 1 gallon. Requires cannabis-infused distributors to pay and report the tax on or before the 20th day of the calendar month following the transfer of possession or title of the cannabis-infused beverage from the distributor to retailers or consumers. Allows the promulgation of an administrative regulation. Requires every manufacturer of cannabis-infused beverages to obtain a food manufacturer permit through the Department of Public Health and register with DOR prior to selling or distributing by sale or gift cannabis-infused beverages or before importing cannabis-infused beverages into Kentucky. Amends KRS 243.884 to include manufacturers of

cannabis-infused beverages in the tax on wholesalers; this imposes an 11% tax on wholesale sales or sales at wholesale for cannabis-infused beverages to be paid and reported on or before the 20th day of the calendar month following the transfer of possession or title of the cannabis-infused beverage from the wholesaler or distributor to retailers or by manufacturers of cannabis-infused beverages.

Sections 26-27: Establishes a new sales tax refund equal to 50% of the sales tax generated from sales of admissions to a qualifying attraction held at a venue and the sales of tangible personal property and services at the qualifying attraction. This sales tax incentive will be divided between the facility operator and the sponsoring entity with each receiving 50% of the approved amount. Requires DOR to accept initial applications for this incentive for qualifying attractions held on or after July 1, 2025. Requires DOR to promulgate an administrative regulation to prescribe the initial application and the sales tax incentive application. Mandates a report be provided to LRC detailing information related to each qualifying attraction receiving incentives by November 1. Excludes reporting requirements from the confidentiality provisions in KRS 131.190.

Sections 26-27: Establishes a new sales tax refund equal to 50% of the sales tax generated from sales of admissions to a qualifying attraction held at a venue and the sales of tangible personal property and services at the qualifying attraction. This sales tax incentive will be divided between the facility operator and the sponsoring entity with each receiving 50% of the approved amount. Requires DOR to accept initial applications for this incentive for qualifying attractions held on or after July 1, 2025. Requires DOR to promulgate an administrative regulation to prescribe the initial application and the sales tax incentive application. Mandates a report be provided to LRC detailing information related to each qualifying attraction receiving incentives by November 1. Excludes reporting requirements from the confidentiality provisions in KRS 131.190.

Sections 28-29: Amends the selling farmers income tax credit. Tax credit is allowed for a taxpayer who sells agricultural assets. The taxpayer may be eligible to claim a tax credit up to 5% of the selling price of the qualifying agricultural assets with a \$25,000 cap for each taxable year when agricultural assets are sold to an actively engaged farmer who does not meet the definition of beginning farmer with a \$100,000 lifetime cap. For sales of qualifying agricultural assets made to a beginning farmer, the taxpayer may claim a tax credit up to \$50,000 with a lifetime limit of \$200,000.

SUMMARY OF TAX LAW CHANGES ENACTED BY THE 2025 GENERAL ASSEMBLY

Section 30: Updates conformity date to the Internal Revenue Code to the Code in effect on December 31, 2024, for income tax purposes.

Section 34: Expands the sales tax incentive for data centers to allow projects outside of Louisville to be eligible. The amount of capital investments required would be determined by the population of the county in which the project would be located.

Section 38: Prohibits a claim for refund or tax credit of a tax overpayment on or after the effective date of the Act relating to the amendments to KRS 132.010 and KRS 136.010 defining "real property" under Sections 4-5 of the Act. Other than currently pending administrative matters, no refunds of state or local taxes paid should be issued relative to these statutory amendments.

SENATE BILL 129

AN ACT relating to property.

Section 1: Adds new definitions to KRS 99.727. Allows a diverted tax delinquency purchaser to purchase a certificate of delinquency to vacant and abandoned property placed in the tax delinquency diversion program. Requires third-party purchasers to register with DOR to qualify as a diverted tax delinquency purchaser. Requires DOR to promulgate an administrative regulation to establish the process for the purchase and sale of certificates of delinquency related to property placed in a tax delinquency diversion program.

Section 2: Makes conforming changes to reference the tax delinquency diversion program.

SENATE BILL 43

AN ACT relating to identity documents.

Section 2: Remove DOR's ability to suspend driver's licenses of delinquent taxpayers.



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