

1 AN ACT relating to a firearm safety course tax credit.

2 *Be it enacted by the General Assembly of the Commonwealth of Kentucky:*

3 ➔SECTION 1. A NEW SECTION OF KRS CHAPTER 141 IS CREATED TO  
4 READ AS FOLLOWS:

5 *(1) As used in this section:*

6 *(a) "Enrollment fees" means the monetary amounts paid by the taxpayer to*  
7 *enroll and attend a firearm safety course; and*

8 *(b) "Firearm safety course" means an educational safety course offered to the*  
9 *general public that:*

10 *1. Teaches participants the requisite basic knowledge and practical skills*  
11 *relating to the safe handling, carrying, and storage of firearms;*

12 *2. Teaches the basic applicable legal standards for self-defense under*  
13 *Kentucky law and the possible civil and criminal penalties for failure*  
14 *to abide by the current legal standards for self-defense under*  
15 *Kentucky law;*

16 *3. Is taught by a trainer or instructor who is certified by the Kentucky*  
17 *Department of Criminal Justice Training; and*

18 *4. Is offered to members of the general public and not related to*  
19 *professional development or licensure requirements.*

20 *(2) For taxable years beginning on or after January 1, 2024, but before January 1,*  
21 *2028, there shall be allowed a refundable credit against the tax imposed under*  
22 *KRS 141.020 for individuals who enroll in a firearm safety course located in this*  
23 *state during the taxable year.*

24 *(3) The credit shall be equal to the amount the taxpayer pays in enrollment fees*  
25 *during the taxable year to attend a firearm safety course and may be claimed by*  
26 *the taxpayer for enrollment fees paid for a course completed by the taxpayer or*  
27 *his or her dependents.*

1 **(4) In order to evaluate the effectiveness of this credit, the department shall report**  
 2 **the following information to the Interim Joint Committee on Appropriations and**  
 3 **Revenue on or before November 1, 2025, and on or before each November 1**  
 4 **thereafter, as long as the credit is claimed on a tax return:**

5 **(a) The number of returns claiming the firearm safety course credit;**

6 **(b) The total amount of credit claimed for each taxable year;**

7 **(c) According to the address on the return, the number of returns and the**  
 8 **amount of credit claimed by county; and**

9 **(d) Based on ranges of adjusted gross income of no larger than five thousand**  
 10 **dollars (\$5,000) for the taxable year, the total amount of tax credit claimed**  
 11 **and the number of returns claiming a tax credit for each adjusted gross**  
 12 **range.**

13 ➔Section 2. KRS 141.0205 is amended to read as follows:

14 If a taxpayer is entitled to more than one (1) of the tax credits allowed against the tax  
 15 imposed by KRS 141.020, 141.040, and 141.0401, the priority of application and use of  
 16 the credits shall be determined as follows:

17 (1) The nonrefundable business incentive credits against the tax imposed by KRS  
 18 141.020 shall be taken in the following order:

19 (a) The limited liability entity tax credit permitted by KRS 141.0401;

20 (b) The economic development credits computed under KRS 141.347, 141.381,  
 21 141.384, 141.3841, 141.400, 141.403, 141.407, 141.415, 154.12-207, and  
 22 154.12-2088;

23 (c) The qualified farming operation credit permitted by KRS 141.412;

24 (d) The certified rehabilitation credit permitted by KRS 171.397(1)(a);

25 (e) The health insurance credit permitted by KRS 141.062;

26 (f) The tax paid to other states credit permitted by KRS 141.070;

27 (g) The credit for hiring the unemployed permitted by KRS 141.065;

- 1 (h) The recycling or composting equipment credit permitted by KRS 141.390;
- 2 (i) The tax credit for cash contributions in investment funds permitted by KRS
- 3 154.20-263 in effect prior to July 15, 2002, and the credit permitted by KRS
- 4 154.20-258;
- 5 (j) The research facilities credit permitted by KRS 141.395;
- 6 (k) The employer High School Equivalency Diploma program incentive credit
- 7 permitted under KRS 151B.402;
- 8 (l) The voluntary environmental remediation credit permitted by KRS 141.418;
- 9 (m) The biodiesel and renewable diesel credit permitted by KRS 141.423;
- 10 (n) The clean coal incentive credit permitted by KRS 141.428;
- 11 (o) The ethanol credit permitted by KRS 141.4242;
- 12 (p) The cellulosic ethanol credit permitted by KRS 141.4244;
- 13 (q) The energy efficiency credits permitted by KRS 141.436;
- 14 (r) The railroad maintenance and improvement credit permitted by KRS 141.385;
- 15 (s) The Endow Kentucky credit permitted by KRS 141.438;
- 16 (t) The New Markets Development Program credit permitted by KRS 141.434;
- 17 (u) The distilled spirits credit permitted by KRS 141.389;
- 18 (v) The angel investor credit permitted by KRS 141.396;
- 19 (w) The film industry credit permitted by KRS 141.383 for applications approved
- 20 on or after April 27, 2018, but before January 1, 2022;
- 21 (x) The inventory credit permitted by KRS 141.408; and
- 22 (y) The renewable chemical production credit permitted by KRS 141.4231;
- 23 (2) After the application of the nonrefundable credits in subsection (1) of this section,
- 24 the nonrefundable personal tax credits against the tax imposed by KRS 141.020
- 25 shall be taken in the following order:
- 26 (a) The individual credits permitted by KRS 141.020(3);
- 27 (b) The credit permitted by KRS 141.066;

- 1 (c) The tuition credit permitted by KRS 141.069;
- 2 (d) The household and dependent care credit permitted by KRS 141.067;
- 3 (e) The income gap credit permitted by KRS 141.066; and
- 4 (f) The Education Opportunity Account Program tax credit permitted by KRS
- 5 141.522;
- 6 (3) After the application of the nonrefundable credits provided for in subsection (2) of
- 7 this section, the refundable credits against the tax imposed by KRS 141.020 shall be
- 8 taken in the following order:
- 9 (a) The individual withholding tax credit permitted by KRS 141.350;
- 10 (b) The individual estimated tax payment credit permitted by KRS 141.305;
- 11 (c) The certified rehabilitation credit permitted by KRS 171.3961, 171.3963, and
- 12 171.397(1)(b);
- 13 (d) The film industry tax credit permitted by KRS 141.383 for applications
- 14 approved prior to April 27, 2018, or on or after January 1, 2022;
- 15 (e) The development area tax credit permitted by KRS 141.398;
- 16 (f) The decontamination tax credit permitted by KRS 141.419;~~and~~
- 17 (g) The pass-through entity tax credit permitted by KRS 141.209; **and**
- 18 **(h) The firearm safety course tax credit permitted by Section 1 of this Act;**
- 19 (4) The nonrefundable credit permitted by KRS 141.0401 shall be applied against the
- 20 tax imposed by KRS 141.040;
- 21 (5) The following nonrefundable credits shall be applied against the sum of the tax
- 22 imposed by KRS 141.040 after subtracting the credit provided for in subsection (4)
- 23 of this section, and the tax imposed by KRS 141.0401 in the following order:
- 24 (a) The economic development credits computed under KRS 141.347, 141.381,
- 25 141.384, 141.3841, 141.400, 141.403, 141.407, 141.415, 154.12-207, and
- 26 154.12-2088;
- 27 (b) The qualified farming operation credit permitted by KRS 141.412;

- 1 (c) The certified rehabilitation credit permitted by KRS 171.397(1)(a);
- 2 (d) The health insurance credit permitted by KRS 141.062;
- 3 (e) The unemployment credit permitted by KRS 141.065;
- 4 (f) The recycling or composting equipment credit permitted by KRS 141.390;
- 5 (g) The coal conversion credit permitted by KRS 141.041;
- 6 (h) The enterprise zone credit permitted by KRS 154.45-090, for taxable periods  
7 ending prior to January 1, 2008;
- 8 (i) The tax credit for cash contributions to investment funds permitted by KRS  
9 154.20-263 in effect prior to July 15, 2002, and the credit permitted by KRS  
10 154.20-258;
- 11 (j) The research facilities credit permitted by KRS 141.395;
- 12 (k) The employer High School Equivalency Diploma program incentive credit  
13 permitted by KRS 151B.402;
- 14 (l) The voluntary environmental remediation credit permitted by KRS 141.418;
- 15 (m) The biodiesel and renewable diesel credit permitted by KRS 141.423;
- 16 (n) The clean coal incentive credit permitted by KRS 141.428;
- 17 (o) The ethanol credit permitted by KRS 141.4242;
- 18 (p) The cellulosic ethanol credit permitted by KRS 141.4244;
- 19 (q) The energy efficiency credits permitted by KRS 141.436;
- 20 (r) The ENERGY STAR home or ENERGY STAR manufactured home credit  
21 permitted by KRS 141.437;
- 22 (s) The railroad maintenance and improvement credit permitted by KRS 141.385;
- 23 (t) The railroad expansion credit permitted by KRS 141.386;
- 24 (u) The Endow Kentucky credit permitted by KRS 141.438;
- 25 (v) The New Markets Development Program credit permitted by KRS 141.434;
- 26 (w) The distilled spirits credit permitted by KRS 141.389;
- 27 (x) The film industry credit permitted by KRS 141.383 for applications approved

1 on or after April 27, 2018, but before January 1, 2022;

2 (y) The inventory credit permitted by KRS 141.408;

3 (z) The renewable chemical production tax credit permitted by KRS 141.4231;

4 and

5 (aa) The Education Opportunity Account Program tax credit permitted by KRS  
6 141.522; and

7 (6) After the application of the nonrefundable credits in subsection (5) of this section,  
8 the refundable credits shall be taken in the following order:

9 (a) The corporation estimated tax payment credit permitted by KRS 141.044;

10 (b) The certified rehabilitation credit permitted by KRS 171.3961, 171.3963, and  
11 171.397(1)(b);

12 (c) The film industry tax credit permitted by KRS 141.383 for applications  
13 approved prior to April 27, 2018, or on or after January 1, 2022;

14 (d) The decontamination tax credit permitted by KRS 141.419; and

15 (e) The pass-through entity tax credit permitted by KRS 141.209.

16 ➔Section 3. KRS 131.190 is amended to read as follows:

17 (1) No present or former commissioner or employee of the department, present or  
18 former member of a county board of assessment appeals, present or former property  
19 valuation administrator or employee, present or former secretary or employee of the  
20 Finance and Administration Cabinet, former secretary or employee of the Revenue  
21 Cabinet, or any other person, shall intentionally and without authorization inspect  
22 or divulge any information acquired by him or her of the affairs of any person, or  
23 information regarding the tax schedules, returns, or reports required to be filed with  
24 the department or other proper officer, or any information produced by a hearing or  
25 investigation, insofar as the information may have to do with the affairs of the  
26 person's business.

27 (2) The prohibition established by subsection (1) of this section shall not extend to:

- 1 (a) Information required in prosecutions for making false reports or returns of  
2 property for taxation, or any other infraction of the tax laws;
- 3 (b) Any matter properly entered upon any assessment record, or in any way made  
4 a matter of public record;
- 5 (c) Furnishing any taxpayer or his or her properly authorized agent with  
6 information respecting his or her own return;
- 7 (d) Testimony provided by the commissioner or any employee of the department  
8 in any court, or the introduction as evidence of returns or reports filed with the  
9 department, in an action for violation of state or federal tax laws or in any  
10 action challenging state or federal tax laws;
- 11 (e) Providing an owner of unmined coal, oil or gas reserves, and other mineral or  
12 energy resources assessed under KRS 132.820, or owners of surface land  
13 under which the unmined minerals lie, factual information about the owner's  
14 property derived from third-party returns filed for that owner's property, under  
15 the provisions of KRS 132.820, that is used to determine the owner's  
16 assessment. This information shall be provided to the owner on a confidential  
17 basis, and the owner shall be subject to the penalties provided in KRS  
18 131.990(2). The third-party filer shall be given prior notice of any disclosure  
19 of information to the owner that was provided by the third-party filer;
- 20 (f) Providing to a third-party purchaser pursuant to an order entered in a  
21 foreclosure action filed in a court of competent jurisdiction, factual  
22 information related to the owner or lessee of coal, oil, gas reserves, or any  
23 other mineral resources assessed under KRS 132.820. The department may  
24 promulgate an administrative regulation establishing a fee schedule for the  
25 provision of the information described in this paragraph. Any fee imposed  
26 shall not exceed the greater of the actual cost of providing the information or  
27 ten dollars (\$10);

- 1 (g) Providing information to a licensing agency, the Transportation Cabinet, or  
2 the Kentucky Supreme Court under KRS 131.1817;
- 3 (h) Statistics of gasoline and special fuels gallonage reported to the department  
4 under KRS 138.210 to 138.448;
- 5 (i) Providing any utility gross receipts license tax return information that is  
6 necessary to administer the provisions of KRS 160.613 to 160.617 to  
7 applicable school districts on a confidential basis;
- 8 (j) Providing documents, data, or other information to a third party pursuant to an  
9 order issued by a court of competent jurisdiction; or
- 10 (k) Providing information to the Legislative Research Commission under:
- 11 1. KRS 139.519 for purposes of the sales and use tax refund on building  
12 materials used for disaster recovery;
- 13 2. KRS 141.436 for purposes of the energy efficiency products credits;
- 14 3. KRS 141.437 for purposes of the ENERGY STAR home and the  
15 ENERGY STAR manufactured home credits;
- 16 4. KRS 141.383 for purposes of the film industry incentives;
- 17 5. KRS 154.26-095 for purposes of the Kentucky industrial revitalization  
18 tax credits and the job assessment fees;
- 19 6. KRS 141.068 for purposes of the Kentucky investment fund;
- 20 7. KRS 141.396 for purposes of the angel investor tax credit;
- 21 8. KRS 141.389 for purposes of the distilled spirits credit;
- 22 9. KRS 141.408 for purposes of the inventory credit;
- 23 10. KRS 141.390 for purposes of the recycling and composting credit;
- 24 11. KRS 141.3841 for purposes of the selling farmer tax credit;
- 25 12. KRS 141.4231 for purposes of the renewable chemical production tax  
26 credit;
- 27 13. KRS 141.524 for purposes of the Education Opportunity Account



1 Program tax credit;

2 14. KRS 141.398 for purposes of the development area tax credit;

3 15. KRS 139.516 for the purposes of the sales and use tax exemption on the  
4 commercial mining of cryptocurrency;~~and~~

5 16. KRS 141.419 for purposes of the decontamination tax credit;and

6 17. Section 1 of this Act for purposes of the firearm safety course tax  
7 credit.

8 (3) The commissioner shall make available any information for official use only and on  
9 a confidential basis to the proper officer, agency, board or commission of this state,  
10 any Kentucky county, any Kentucky city, any other state, or the federal  
11 government, under reciprocal agreements whereby the department shall receive  
12 similar or useful information in return.

13 (4) Access to and inspection of information received from the Internal Revenue Service  
14 is for department use only, and is restricted to tax administration purposes.  
15 Information received from the Internal Revenue Service shall not be made available  
16 to any other agency of state government, or any county, city, or other state, and  
17 shall not be inspected intentionally and without authorization by any present  
18 secretary or employee of the Finance and Administration Cabinet, commissioner or  
19 employee of the department, or any other person.

20 (5) Statistics of crude oil as reported to the department under the crude oil excise tax  
21 requirements of KRS Chapter 137 and statistics of natural gas production as  
22 reported to the department under the natural resources severance tax requirements  
23 of KRS Chapter 143A may be made public by the department by release to the  
24 Energy and Environment Cabinet, Department for Natural Resources.

25 (6) Notwithstanding any provision of law to the contrary, beginning with mine-map  
26 submissions for the 1989 tax year, the department may make public or divulge only  
27 those portions of mine maps submitted by taxpayers to the department pursuant to

1           KRS Chapter 132 for ad valorem tax purposes that depict the boundaries of mined-  
2           out parcel areas. These electronic maps shall not be relied upon to determine actual  
3           boundaries of mined-out parcel areas. Property boundaries contained in mine maps  
4           required under KRS Chapters 350 and 352 shall not be construed to constitute land  
5           surveying or boundary surveys as defined by KRS 322.010 and any administrative  
6           regulations promulgated thereto.