

## Administrative:

### Kentucky: New Law Imparts Board of Tax Appeals with Authority to Hear Local Tax Disputes

S.B. 162, signed by gov. 4/5/21. New law reflects Kentucky Governor Andy Beshear's executive orders from 2020, as well as recently instituted administrative rule changes, that abolished the "Kentucky Claims Commission" and created the "Office of Claims and Appeals," which includes the Kentucky Board of Tax Appeals, the Kentucky Board of Claims, and the Kentucky Crime Victims Compensation Board [see *State Tax Matters*, Issue 2021-1, for more details on these executive orders and rule changes]. The legislation additionally makes numerous changes to the overall operation and structure of, as well as requirements to serve on and petition, the Kentucky Board of Tax Appeals and provides that it "shall have the power and authority to hear and determine appeals from final rulings, orders, and determinations of any revenue and taxation agency" – including local taxing authorities within Kentucky. Please contact us with any questions.

URL: <https://apps.legislature.ky.gov/record/21rs/sb162.html>

URL: [https://newsletters.usdbriefs.com/2021/Tax/STM/210108\\_1.html](https://newsletters.usdbriefs.com/2021/Tax/STM/210108_1.html)

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