

Dentons SALT Insights: Kentucky Tax Developments – Fall 2021

October 1, 2021

Kentucky Senate Bill 162, passed by the General Assembly on March 30, 2021 and signed by Governor Andy Beshear on April 5, 2021 codified by the Governor's August 31, 2020 executive order abolishing the Kentucky Claims Commission (KCC) and reinstating the Kentucky Board of Tax Appeals (KBTA) as part of a reorganization of the Public Protection Cabinet. Senate Bill 162 (SB 162) confirmed the Executive Order in many respects; however, new judicial qualifications were added for the Board Members, which resulted in a further reorganization from the initial panel appointed under the Executive Order.

The Board of Tax Appeals will consist of a three-member panel, each appointed by the Governor and subject to Senate confirmation serving staggered terms of four years. There is no limit on the number of reappointments. To qualify as a member of the Board of Tax Appeals, two members must be attorneys having the same qualifications required of candidates for a Circuit Judge with one having a background in taxation. The Governor shall designate one member as the chairperson, who must be an attorney. The law specifies that "no member shall engage in any occupation of business inconsistent with his or her duties as a member."

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