



**Appendix C**  
**Reporting and Evaluation Requirements**

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Reporting and Evaluation Requirements**

<b>Cabinet / Department</b>	<b>Agency</b>	<b>Program</b>	<b>Reference</b>	<b>Evaluation/Reporting Requirement</b>	<b>To Whom</b>	<b>Frequency/ Deadline</b>
Technology, Innovation, and Modernization						
<b>Budget Expenditures</b>						
GO/LG-SF	LG	New Economy Pools Office of the New Economy	1. KRS 154.12-278; 2. KRS 164.6015	See Office of the New Economy. 1. The Office of the New Economy is required to monitor the return on investments and effectiveness of the Kentucky Innovation Act initiatives as set forth in the Strategic Plan for the New Economy and report annually prior to November 1 to the Kentucky Innovation Commission, the Governor, and the General Assembly. 2. The Kentucky Innovation Commission must report annually to the Governor and the General Assembly on the progress the Commonwealth has made annually toward achieving the goals in KRS 164.6013 through its agreed-upon benchmarks. 3. In addition, see the Office of the Secretary, Cabinet for Economic Development.	1. Kentucky Innovation Commission, Governor, General Assembly 2. Governor, General Assembly	1. Annually prior to November 1; 2. Annually
ED/OS						
PE/CPE	SIITF	Science and Technology Trust Fund/Funding Program-Entrepreneurial Audit		See Office of the New Economy.		
PE/CPE	SIITF	Science and Technology Trust Fund/Funding Program-Rural Innovation Fund		See Office of the New Economy.		
PE/CPE	SIITF	Science and Technology Trust Fund/Funding Program-Research and Development Voucher Program		See Office of the New Economy.		
PE/CPE	SIITF	Science and Technology Trust Fund/Funding Program-Commercialization Fund		See Office of the New Economy.		
PE/CPE	SIITF	Science and Technology Trust Fund/Funding Program-Regional Technology Service/Corporations ICC Satellites		See Office of the New Economy.		
PE/CPE	PTP	Experimental Program to Stimulate Competitive Research (EPSCoR)		See Office of the New Economy.		
PPR/RC		Equine Drug Research Council	1. KRS 230.265; 2. KRS 230.270	1. The Kentucky Equine Drug Research Council is required to advise the Kentucky Horse Racing Authority and make recommendations for establishing an effective drug regulatory policy for Kentucky racing and report to the General Assembly. 2. Also, the Kentucky Horse Racing Authority shall biennially make a full report to the General Assembly of its proceedings for the two-year period ending December 31 preceding the meeting of the General Assembly.	1. Kentucky Horse Racing Authority, General Assembly; 2. General Assembly	1. No deadline; 2. Biennially preceding meeting of General Assembly
<b>Tax Expenditures</b>						

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<b>Training and Workforce Development</b>						
<b>Budget Expenditures</b>						
ED/FI		Bluegrass State Skills Corporation	1. KRS 154.12-208. 2. 1996 GA HB 321 (Budget Bill) Section IX Special Provisions: 2000 GA HB 502 (Budget Bill) Section IX Special Provisions	1. The corporation is required to submit a report of its activities within one hundred twenty (120) days after the end of each fiscal year to the Legislative Research Commission and to the Governor. The annual report shall include, but not be limited to, descriptions of all programs funded, an evaluation of the performance of each program, a summary of expenditures, and a detailed description of the participants. 2. Also, HB 321 of the 1998 General Assembly and HB 502 of the 2000 General Assembly included requirements that the BSSC submit quarterly progress reports to the Legislative Research Commission on new legislation involving training investment credits for workforce training. 3. In addition, the BSSC fails under the reporting/evaluation requirements of the Office of the Secretary, Cabinet for Economic Development.	1. Legislative Research Commission, Governor; 2. Legislative Research Commission	1. Annual report must be submitted within 120 days of end of fiscal year; 2. Progress report on use of training investment credits required quarterly
Edu/LSS	SIS	Secondary Vocational Education/ Career and Technical Education	KRS 151B.025	Secondary area vocational education and technology centers are required to be operated in compliance with program standards established by the Kentucky Board of Education. Those standards are codified under 705 KAR 4:231. Programs must meet the performance indicators in accordance with the requirements of the Carl Perkins Vocational-Technical Education Act of 1996. The performance indicators are to be used to determine the effectiveness of the program in terms of its objectives and shall include annual follow-up data as well as annual enrollment reports.	Kentucky Board of Education, U. S. Department of Education	Annually
PE/CPE	PTP	Workforce Development Trust Fund	KRS 164.095	The Workforce Development Trust Fund falls under the requirements of the Council on Postsecondary Education's Accountability Report. The Council is required to develop and implement a system of accountability for postsecondary education institutions and collect information, maintain a comprehensive database, and publish reports on the condition of the postsecondary education system that include but are not limited to student enrollments, utilization of facilities, and the finances of the institutions. The Council must submit to the Governor and the Legislative Research Commission an annual accountability report providing information on the implementation of performance standards and the achievement of performance goals during the prior year and initiatives to be undertaken during the next year.	Governor, Legislative Research Commission	Annually
PE/CPE	SIITF	Adult Education and Literacy Trust Fund		See Workforce Development Trust Fund.		
WD/GAPS		Development and Industry Relations		None		
WD/GAPS		Workforce Analysis and Research		None		
WD/TE		Kentucky Tech System		See Secondary Vocational Education/Career and Technical Education.		
WD/TE		Continuing Education Programs		None		
WD		Adult Education and Literacy		See Workforce Development Trust Fund.		
WD/ES		Employer and Placement Services		None		
<b>Tax Expenditures</b>						

Corporate Income and License Taxes	Skills Training Investment Tax Credit	<p>1. KRS 154.12-2086; 2. 1998 GA HB 321 (Budget Bill) Section IX Special Provisions; 2000 GA HB 502 (Budget Bill) Section IX Special Provisions</p>	<p>1. By October 1 of each year, the Revenue Cabinet is required to certify to the Bluegrass State Skills Corporation the amount of any skills training investment credits taken pursuant to KRS 154.12-2084 to 154.12-2089 on tax returns filed during the fiscal year ending June 30 of that year. 2. In addition, HB 321 of the 1998 General Assembly and HB 502 of the 2000 General Assembly included requirements that the Bluegrass State Skills Corporation submit quarterly progress reports to the Legislative Research Commission on the training investment credits.</p>	<p>1. Bluegrass State Skills Corporation; 2. Legislative Research Commission</p>	<p>1. Annually by October 1 for report from Revenue Cabinet; 2. Quarterly reports to the Legislative Research Commission</p>
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Cabinet / Department	Agency	Program	Reference	Evaluation/Reporting Requirement	To Whom	Frequency/ Deadline
<b>Capital and Financial Subsidy</b>						
<b>Budget Expenditures</b>						
ED/FI		Commissioner/Financial Incentives	1. 2000 GA HB 502 (Budget Bill) Section IX Special Provisions	1. HB 502 of the 2000 Kentucky General Assembly required the Cabinet for Economic Development to submit quarterly project status summary reports by project of each grant, tax credit, loan, and economic development bond pool fund support, or any other public funds to be used as an economic development incentive, including job training, as approved by the Kentucky Economic Development Finance Authority, the Economic Development Cabinet, or any other authority or board within the Cabinet, to the Legislative Research Commission. The quarterly project status summary report was required to include but not be limited to: the name of the participating company; the value and type of development assistance provided; employee projections; the costs per job; the average hourly pay; the total project cost; and the potential tax credit assigned to the project. That requirement, however, was not renewed in subsequent budgets. 2. See also the Office of the Secretary, Cabinet for Economic Development.	1. Legislative Research Commission	1. Quarterly
ED/DS		Economic Development Bond Pool	1. KRS 154.12-100	1. The Cabinet for Economic Development is required to submit an annual report to the Capital Projects and Bond Oversight Committee showing the economic development bonds issued during the previous fiscal year and the amounts paid back and the balance still owing with respect to loans made by the Cabinet for Economic Development with proceeds of economic development bonds during the previous five (5) fiscal years. 2. See also the entry for Office of the Secretary, Cabinet for Economic Development.	1. Capital Projects and Bond Oversight Committee	1. Annually
PPR/RC		County Fair Purse Fund	KRS 230.270	The Kentucky Horse Racing Authority is required to biennially make a full report to the General Assembly of its proceedings for the two-year period ending December 31 preceding the meeting of the General Assembly and may embody in the report such suggestions and recommendations as it deems desirable.	General Assembly	Every two years preceding the meeting of the General Assembly
GO		Governor's Office of Agricultural Policy	1. KRS 248.655; 2. KRS 248.709	1. The Agricultural Development Board is required to submit an annual report to the Governor, the Commissioner of Agriculture, the Tobacco Settlement Agreement Fund Oversight Committee, and the Legislative Research Commission by September 1 of each year outlining its activities and expenditures. 2. The duties of the Agricultural Development Board include developing criteria to evaluate the success of the board's programs and expenditures. Criteria should include number of families farming, increases in farm income attributable to state programs, the number of diversified operations, and the number of different types of diversified efforts within a county, including the efforts that have failed. The board must also provide reports of each meeting, along with expenditures approved or denied, within thirty (30) days of the meeting to the Tobacco Settlement Agreement Fund Oversight Committee. These reports shall contain detailed information relating to each expenditure by the board and detailed information on each application for funding a project or initiative by the board and decision by the board regarding each proposal.	1. Governor, Commissioner of Agriculture, Tobacco Settlement Agreement Fund Oversight Committee, Legislative Research Commission; 2. Tobacco Settlement Agreement Fund Oversight Committee	1. By September 1 of each year for annual report; 2. Reports of meetings must be produced within 30 days of the meeting.

PPR/RC	Breeders' Award Fund/Thoroughbred Owners and Breeders Fund	1. KRS 230.380. 2. KRS 230.270	1. Kentucky Thoroughbred Owners and Breeders is required to report annually to the Kentucky Horse Racing Authority on all money expended in accordance with subsection (9)(a) of KRS 230.380. 2. Also, the Kentucky Horse Racing Authority shall biennially make a full report to the General Assembly of its proceedings for the two-year period ending December 31 preceding the meeting of the General Assembly.	1. Kentucky Horse Racing Authority; 2. General Assembly	1. Annually; 2. Biennially
<b>Tax Expenditures</b>					
Ad Valorem/Property Tax	Special Rate for Business Inventories		None		
Ad Valorem/Property Tax	Special Rate for Certain Classes of Intangible Property		None		
Ad Valorem/Property Tax	Special Rate for Agricultural Products		None		
Ad Valorem/Property Tax	Leasehold Interests		None		
Ad Valorem/Property Tax	Special Rate for Foreign Trade Zone		None		
Ad Valorem/Property Tax	Special Rate for Intrastate Railroads and Railway Companies		None		
Ad Valorem/Property Tax	Special Rate for Domestic Life Companies' Reserves		None		
Ad Valorem/Property Tax	Special Rate for Manufacturing Machinery, Pollution Control Equipment and Radio Television and Telephonic Equipment		None		
Ad Valorem/Property Tax	Special Rate for Machinery Used in Farming, Livestock, and Poultry		None		
Alcoholic Beverage Taxes	Distilled Spirits Taxed at a Rate of \$.25		None		
Alcoholic Beverage Taxes	Small and Farm Winery Exemption		None		
Coal Severance and Processing Tax	Exclusion of Transportation Expense		None		
Coal Severance and Processing Tax	Thin Seam Tax Credit		None		
Corporate Income and License Taxes	Commonwealth Venture Fund Credit/Kentucky Investment Fund Tax Credit	KRS 154.20-264	Each investment fund manager is required to file an annual report with the secretary of the Revenue Cabinet and with the Kentucky Economic Development Finance Authority, on or before February 15 of each year during which it manages an investment fund. The Kentucky Economic Development Finance Authority is required to provide an annual written status report to the standing Appropriations and Revenue Committee of each house or to the Interim Joint Committee on Appropriations and Revenue, as appropriate, concerning the activities of the Kentucky Investment Fund. On or before November 1 of each year, the authority shall make an annual report for the preceding fiscal year to the Governor, the Legislative Research Commission, and the Kentucky Innovation Commission. The annual report shall include but not be limited to the following information: (a) The total number of investors and the aggregate amount of committed cash contributions to all investment funds, categorized by the types of business entities through which investors conduct business and the geographical distribution of investors, including the area development districts; (b) The total number and amounts of qualified investments made by each investment fund to qualified small businesses, categorized by type of business, amount of investment, job creation anticipated and achieved, geographical distribution, including area development districts, and new products and technologies developed; and (c) The total amount of credits granted to investors.	Investment fund management reports go to the Revenue Cabinet and the Kentucky Economic Development Finance Authority; the KEDFA annual reports shall go to the Appropriations and Revenue Committee, the Governor, the Legislative Research Commission, and the Kentucky Innovation Commission	Investment fund management reports are by Feb. 15 of each year; the KEDFA annual report shall be on or before November 1 of each year.
Corporate Income and License Taxes	Net Operating Loss Deduction		None		
Corporate Income and License Taxes	Exclusion of 50 Percent of Coal Royalties		None		

Corporate Income and License Taxes	Deductibility of the Excess of Percentage Over Cost Depletion		None		
Corporate Income and License Taxes	Coal Conversion Credit		None		
Corporate Income and License Taxes	Double Weighted Sales Factor		None		
Corporate Income and License Taxes	Enterprise Zone Credit	1. KRS 154.45-070; 2. KRS 154.45-110; 3. KRS 154.45-120	1. The Enterprise Authority is required to establish by administrative regulation a process to monitor compliance by local governments and qualified businesses with the provisions of the Enterprise Zone Program. It is to report to the General Assembly no later than October 1 annually regarding: (a) The authority's method of monitoring the Enterprise Zone Program; (b) Information on the fiscal impact of enterprise zone tax exemptions on state revenues; (c) The authority's method of reviewing local incentives; (d) Information on the number of qualified businesses per zone; (e) Information on the number of requests for amendments to zone boundaries and the number of amendments granted and denied; and (f) Recommendations requiring state legislative action. It is also required to aggressively review local incentives and commitments on an annual basis. 2. Also, the Revenue Cabinet is required to initiate contact and fully cooperate with the authority in the collection of information to determine the fiscal impact of enterprise zone tax exemptions on state revenues and report to the General Assembly no later than October 1 annually. 3. Also, the Cabinet for Workforce Development is required to verify employment information related to the employee tax credits available through the program.	1. General Assembly; 2. General Assembly; 3. Enterprise Authority	1. No later than October 1 annually; 2. No later than October 1 annually
Corporate Income and License Taxes	(KREDA) Economic Development Credit	1. KRS 154.20-150	1. The Kentucky Economic Development Finance Authority is required to provide a quarterly written project status report to the Legislative Research Commission. Additionally, it is required to send a representative to testify on the project status report and provide additional information on any projects on request by the Legislative Research Commission. On or before the first day of each fiscal year, the authority shall submit an overview report to the Legislative Research Commission on the success or failure of each completed project. 2. See also entry for Commissioner/Financial Incentives, Cabinet for Economic Development as well as Office of the Secretary, Cabinet for Economic Development.	1. Quarterly report to Legislative Research Commission; Annual report to the Legislative Research Commission.	1. By the first day of every third month to the LRC for status reports; By the first day of the fiscal year to the LRC for the overview report
Corporate Income and License Taxes	(KIDA) Economic Development Credit		See KREDA Economic Development Credit, Commissioner/Financial Incentives--Cabinet for Economic Development, and Office of the Secretary--Cabinet for Economic Development.		
Corporate Income and License Taxes	(KIRA) Economic Development Credit		See KREDA Economic Development Credit, Commissioner/Financial Incentives--Cabinet for Economic Development, and Office of the Secretary--Cabinet for Economic Development.		
Corporate Income and License Taxes	(KIDA) Economic Development Credit		See KREDA Economic Development Credit, Commissioner/Financial Incentives--Cabinet for Economic Development, and Office of the Secretary--Cabinet for Economic Development.		

Corporate Income and License Taxes	KYOZ Economic Development Credit	1. KRS 154.23-050	1. The Revenue Cabinet of the Commonwealth is required to initiate contact and fully cooperate with the Kentucky Economic Development Finance Authority in the collection of information to determine the fiscal impact of qualified zone inducements on state revenues. The Revenue Cabinet must certify to the authority, in the form of an annual report, aggregate income tax credits and assessments taken by approved companies with respect to their economic development projects and certify to the authority when an approved company has taken income tax credits and assessments equal to its total inducements. 2. Also, see entries for KREDA Economic Development Credit, Commissioner/Financial Incentives--Cabinet for Economic Development, and Office of the Secretary--Cabinet for Economic Development.	1. Kentucky Economic Development Finance Authority	1. Annually
Corporate Income and License Taxes	Limited Liability Companies; Limited Liability Partnerships		None		
Corporate Income and License Taxes	Recycling Credit		None		
Individual Income Tax	Deductibility of Excess of Percentage Over Cost Depletion		None		
Individual Income Tax	Deductibility of Net Operating Losses		None		
Individual Income Tax	Deductibility of Expenses of Certain Capital Outlays		None		
Individual Income Tax	Job Development Credits		See KREDA Economic Development Credit, Commissioner/Financial Incentives--Cabinet for Economic Development, and Office of the Secretary--Cabinet for Economic Development.		
Natural Resources Severance and Processing Tax	Exclusion of Transportation Expense		None		
Natural Resources Severance and Processing Tax	Credit for Limestone Sold in Interstate Commerce		None		
Natural Resources Severance and Processing Tax	Stone Used for Privately Maintained but Publicly Dedicated Roads and Exemptions for Ball Clay and Fluorspar, Lead, Zinc, Tar Sands, and Barite		None		
Natural Resources Severance and Processing Tax	Credit for Clay Used in Landfill Construction		None		
Natural Resources Severance and Processing Tax	Limestone Sold or Used for Agricultural Purposes		None		
Sales Tax	Exemption for Coal Used in the Manufacture of Electricity		None		
Sales Tax	Exemption for Energy and Energy Producing Fuels		None		
Sales Tax	Exemption for Horses Purchased for Breeding		None		
Sales Tax	Exemption for Horses Less Than Two Years of Age		None		
Sales Tax	Exemption for Machinery for New and Expanded Industry and Certain Industrial Machinery		None		
Sales Tax	Semi-Trailers and Trailers		None		
Sales Tax	Exemption for Vessels and Maritime Supplies		None		
Sales Tax	Exemption for Building Materials or New and Used Machinery and Equipment Used in Enterprise Zones		See Enterprise Zone Credit.		
Sales Tax	Exemption for Sales to Motion Picture Companies		None		

Sales Tax	Sales Tax Credit for Tourism Attraction Project	KRS 139.536	By October 1 of each year the Revenue Cabinet is required certify to the authority and the secretary of the Tourism Development Cabinet for the preceding fiscal year for all approved companies for which sales tax returns were filed with respect to a tourism attraction project, the sales tax liability of the approved companies receiving inducements under this section and KRS 148.851 to 148.860, and their lessees, and the amount of the sales tax refunds issued.	Secretary of Tourism Development Cabinet, Tourism Development Authority	By October 1 of each year
Sales Tax	Equine Water		None		
Sales Tax	Recycling Machinery and Equipment		None		
Tax Increment Financing	Tax Increment Financing-Various Taxes	KRS 65.6971	The Revenue Cabinet shall report to the economic development authority or the tourism development authority on a calendar year basis the amount of the total increment released to an agency.	Kentucky Economic Development Finance Authority; Tourism Development Authority	Annually
Tax Increment Financing	Job Development Assessment Fee-Individual Income Tax		See Tax Increment Financing-Various Taxes.		

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<b>Cabinet / Department</b>	<b>Agency</b>	<b>Program</b>	<b>Reference</b>	<b>Evaluation/Reporting Requirement</b>	<b>To Whom</b>	<b>Frequency/ Deadline</b>
<b>Planning and Management Support</b>						
<b>Budget Expenditures</b>						
ED/CD		Small and Minority Business Division		See Office of the Secretary, Cabinet for Economic Development.		
<b>Tax Expenditures</b>						

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Cabinet / Department	Agency	Program	Reference	Evaluation/Reporting Requirement	To Whom	Frequency/ Deadline
<b>Facilitating Regulatory Compliance</b>						
<b>Budget Expenditures</b>						
ED/CD		Division of Business and Entrepreneurship		See Office of the Secretary, Cabinet for Economic Development.		
GO		Commission on Small Business Advocacy	KRS 11.202	<p>By September 1 of each year, the commission is required to submit a report to the Governor and the Interim Joint Committee on Economic Development and Tourism detailing its work in the prior fiscal year, including, but not limited to the following:</p> <p>(a) Activities and achievements of the commission in accomplishing its purposes and duties;</p> <p>(b) Findings of the commission related to its collection of information and research on public policies and government practices affecting small businesses, including specific legislation and administrative regulations that are helpful or detrimental to the success of small businesses; and</p> <p>(c) Specific recommendations of ways state government could better promote the economic development efforts of small businesses in the Commonwealth.</p> <p>No reporting/evaluation specific to the division required; however, the Labor Cabinet gives biennial reports to the General Assembly on statistical data relating to employment and unemployment in the state such as the hours and wages of employees, cost of living, the amount of labor required, the estimated number and classification of persons unemployed, the estimated number of persons depending on daily labor for support, the probable chances of increased employment, the number of unemployed depending on public relief, facts relating to industrial accidents, the workers' compensation for industrial injuries, labor disputes, and facts relating to acts of the department in the enforcement of the law and its work generally.</p>	Governor and Interim Joint Committee on Economic Development and Tourism	By September 1 of each year
Lb/WS		Division of Education and Training for Occupational Safety and Health	KRS 336.160		General Assembly	Biennially
<b>Tax Expenditures</b>						
Sales Tax		Exemption for Pollution Control Facilities		None		

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<b>Marketing and Market Development</b>						
<b>Budget Expenditures</b>						
GO/OG	OG	Coal Marketing and Export Council		None		
GO/Ag		Office for Agricultural Marketing and Product Promotion		None		
GO/Ag		Market Promotion and Protection		None		
GO/Ag		Mexico Office		See Office of the Secretary, Cabinet for Economic Development.		
GO/LG	LGEDF	Kentucky Wood Products Competitiveness Corporation	1. KRS 145.47-035; 2. 1998 GA HB 321 (Budget Bill) Section IX Special Provisions and 2000 GA HB 502 (Budget Bill) Section IX Special Provisions	1. On or before January 15, 1996, and biennially on or before January 15 thereafter, the board of the KWPC is required to submit to the Interim Joint Committee on Economic Development of the Legislative Research Commission a written status report on its projects and activities. 2. Also, HB 321 of the 1998 General Assembly and HB 502 of the 2000 General Assembly required the KWPC to submit, beginning on or before January 15, 1999, and every year thereafter, a written status report on its projects and activities to the Legislative Research Commission for referral to the appropriate committees. The annual report shall also include the amount of expenditure by activity within each county and the number of employees and relative salaries within the Corporation.	1. Interim Joint Committee on Economic Development; 2. Legislative Research Commission	1. Biennially on or before January 15 for the initial interim status report 2. Annually beginning by January 15, 1999 for the status report mandated in the budget bill
ED/CD		International Trade Division		See Office of the Secretary, Cabinet for Economic Development.		
EAH	KAC	Craft Marketing Program	KRS 153.230	No specific reporting requirement, but the Craft Marketing Program is part of the Kentucky Arts Council, which is required to submit an annual report to the Governor before August 15th each year, summarizing the council's activities, expenditures, and grants of money or property from all sources for the preceding year, including such recommendations as the council deems appropriate.	Governor	Before August 15 each year
PPR	RC	Thoroughbred Development Fund		See entry for County Fair Purse Fund.		
PPR	RC	Standardbred Development Fund		See entry for County Fair Purse Fund.		
PPR	RC	Backside Improvement Commission		See entry for County Fair Purse Fund.		
Tr/TrD	Tv	Tourism Services		None		
Tr/TrD	Tv	Marketing and Advertising		None		
Tr/TrD		Appalachian/Kentucky Artisans Center Gateway Authority		None		
<b>Tax Expenditures</b>						

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Cabinet / Department	Agency	Program	Reference	Evaluation/Reporting Requirement	To Whom	Frequency/ Deadline
<b>Industrial Recruitment and Site Development</b>						
<b>Budget Expenditures</b>						
ED/JD		Business Development		See entry for Office of the Secretary, Cabinet for Economic Development.		
ED/CD		Regional Offices	1. 1998 GA HB 321 (Budget Bill) Section IX Special Provisions and 2000 GA HB 502 (Budget Bill) Section IX Special Provisions	1. The 1998 and 2000 state budget bills required the regional offices to submit quarterly program and status reports to the Legislative Research Commission for referral to the appropriate committees, as well as annual plans to the Interim Joint Committee for Appropriations and Revenue. 2. See entry for Office of the Secretary, Cabinet for Economic Development.	1. Legislative Research Commission; Interim Joint Committee for Appropriations and Revenue	1. Quarterly program/status report; no specific deadline on annual plan
GO/LG-SF		Local Government Economic Development Fund	1. KRS 42.4588; 2. 1998 GA HB 321 (Budget Bill) Section IX Special Provisions	1. By October 1 of each odd-numbered year, the secretary of the Cabinet for Economic Development is required to provide, in writing, to the Governor and the Legislative Research Commission a listing of all applications for grants received pursuant to this section subsequent to the last report, indicating which applications were approved or disapproved, with the reason for disapproval when the decision was to disapprove, and a listing of all grants awarded, with the amount of the award, the recipient county, and the related industrial development project. 2. Also, the HB 321 from the 1998 General Assembly required the Cabinet for Economic Development to provide a progress report of the Regional Industrial Park Program to the Legislative Research Commission for referral to the appropriate committees by December first of each fiscal year of the biennium.	1. Governor and Legislative Research Commission for general report; 2. Legislative Research Commission for 99-00 industrial park reports	1. By October 1 of each odd-numbered year for general report; 2. By December 1 of FY 1999 and FY 2000 for report on Regional Industrial Park Program
GO/LG-SF	LGEDF	Coal County Development Office/Regional Development		See Office of the Secretary, Cabinet for Economic Development.		

GO/LG-SF	LGEDF	East Kentucky Corporation	1. KRS 154.33-585; 2. 1998 GA HB 321 (Budget Bill) Section IX Special Provisions and 2000 GA HB 502 (Budget Bill) Section IX Special Provisions	1. The East Kentucky Corporation is required to submit an annual report of its activities for the preceding year to the Governor, the General Assembly, and every local government represented on the board. Such reports shall set forth a complete operating and financial statement of the corporation during the year. The corporation must also cause an annual audit to be conducted and distributed to all members of the board, the Governor, and the Kentucky Legislative Research Commission. 2. Also, HB 321 of the 1998 General Assembly and HB 502 of the 2000 General Assembly (Budget Bills) required the corporation submit an annual plan to the Interim Joint Committee for Appropriations and Revenue and to the Cabinet for Economic Development defining and outlining their respective responsibilities as they relate to, but do not duplicate, the programs of the Cabinet for Economic Development. The Cabinet for Economic Development was required to provide an accompanying annual plan for their Regional Offices to reduce or prevent duplication.	1. Annual report to the Governor, General Assembly, and local governments represented on the board. 2. Annual plan to the Interim Joint Committee on Appropriations and Revenue and the Cabinet for Economic Development	1. Promptly following close of each year for annual report; 2. No specific deadline on annual plan
GO/LG-SF	LGEDF	West Kentucky Corporation	1. KRS 154.85-085; 2. 1998 GA HB 321 (Budget Bill) Section IX Special Provisions and 2000 GA HB 502 (Budget Bill) Section IX Special Provisions	1. The West Kentucky Corporation is required to submit an annual report of its activities for the preceding year to the Governor, the General Assembly, and every local government represented on the board. Such reports shall set forth a complete operating and financial statement of the corporation during the year. The corporation must also cause an annual audit to be conducted and distributed to all members of the board, the Governor, and the Kentucky Legislative Research Commission. 2. Also, HB 321 of the 1998 General Assembly and HB 502 of the 2000 General Assembly (Budget Bills) required the corporation submit an annual plan to the Interim Joint Committee for Appropriations and Revenue and to the Cabinet for Economic Development defining and outlining their respective roles and responsibilities as they relate to, but do not duplicate, the programs of the Cabinet for Economic Development. The Cabinet for Economic Development was required to provide an accompanying annual plan for their Regional Offices to reduce or prevent duplication.	1. Annual report to the Governor, General Assembly, and local governments represented on the board. 2. Annual plan to the Interim Joint Committee on Appropriations and Revenue and the Cabinet for Economic Development	1. Promptly following close of each year for annual report; 2. No specific deadline on annual plan
GO/OG		Military Affairs Commission		None		
Transportation		Air Development Construction/ Kentucky Aviation Economic Development Fund		None		
<b>Tax Expenditures</b>						

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Cabinet / Department	Agency	Program	Reference	Evaluation/Reporting Requirement	To Whom	Frequency/ Deadline
<b>Economic Development Planning</b>						
<b>Budget Expenditures</b>						
GO/OG		Kentucky Appalachian Commission	KRS 11.184	By December 1 of each year, the commission shall report to the General Assembly its recommendations for implemented action, legislative or otherwise.	General Assembly	By December 1 of each year
PE/CPE	PTP	Center for Rural Development	1. KRS 154.10-030; 2. KRS 154.10-140	None	1. Governor, General Assembly. 2. Governor, General Assembly, Kentucky Economic Development Partnership Board	1. No specific deadline on general Partnership Board reporting. 2. Economic report of the state is annual; other evaluations are periodic
ED		Office of the Secretary		1. The powers and authority of the Partnership Board include evaluating the performance and effectiveness of the Commonwealth's economic development systems, including the establishment of benchmarks and program review. The Partnership Board is required to report to the Governor, the General Assembly, and the people of the Commonwealth regarding its functions, duties, and responsibilities, including, but not limited to: (a) The Commonwealth's strategic economic development plan; (b) Program initiatives and implementation plans; (c) Systems evaluations; (d) Benchmarks; (e) Program evaluation; and (f) Activities of the cabinet. The board is required to establish objective benchmarks to measure the performance of Kentucky's economy and progress toward achievement of the mission statement, goals, and guiding principles. Criteria used in establishing the benchmarks shall include, but not be limited to: (a) Use of the statistical information commonly provided by governmental agencies, or specific data gathered by authorization of the board; (b) Comparison of regions and areas within the Commonwealth; (c) Comparisons of Kentucky to other states, the nation, and international areas; (d) Inclusion of measures of income, earnings, and employment; and (e) Goals for achievement of appropriate levels over time. 2. The University of Kentucky, Center for Business and Economic Research, and the University of Louisville, Bureau of Economic Research, are required to annually prepare jointly and submit to the Governor, the General Assembly, and the board a report detailing and grading Kentucky's progress with regard to each benchmark. The board shall publish the report and make it available to the public at no cost. The Partnership Board is required to evaluate the effectiveness of established implementation activities. The Partnership Board must conduct periodic evaluations of projects funded or otherwise assisted by the cabinet to determine the return on cabinet investments and to ensure compliance with commitments made as conditions of cabinet investment. Results of the evaluations shall be reported to the board, the General Assembly, and the public. And the Partnership Board may retain outside independent agencies to evaluate the effectiveness of economic development programs and systems and to certify the results of reports.		
EHA		Kentucky Main Street Program		None		
<b>Tax Expenditures</b>						

<b><u>Key</u></b>	<b><u>Name</u></b>
Ag	Department of Agriculture
CD	Community Development
CPE	Council on Postsecondary Education
DS	Debt Service
ED	Economic Development
Edu	Education
EHA	Education, Arts and Humanities
ES	Employment Services
FC	Families and Children
FI	Financial Incentives
GAPS	General Administration and Program Support
GO	Government Operations
JD	Job Development/ Business Development
KAC	Kentucky Arts Council
Lb	Department of Labor
LG	Local Government
LGEDF	Local Government Economic Development Fund
LG-SF	Local Government—Special Funds
LSS	Learning Support Services/ Learning and Results Services
MSS	Management Support Services/ District Support Services and Learning and Results Services—Supporting Learning Environment
OG	Office of the Governor
OS	Office of the Secretary
PE	Postsecondary Education
PPR	Public Protection and Regulation
PTP	Pass-Through Programs
RC	Racing Commission
SFCS	Student, Family, and Community Support Services
SI	Social Insurance
SIB	Social Insurance—Benefits
SIITF	Strategic Investment and Incentive Trust Fund
SIS	Special Instructional Services
TE	Technical Education
Tr	Tourism
TrD	Tourism Development
TrV	Travel
WD	Workforce Development
WS	Workplace Standards
.....	In 1998-2000 Tax Expenditure Analysis, indicates “cases where no information was available to formulate an estimate; does not mean the expenditure had no fiscal impact on the state.”
Didn't exist	Expenditure did not exist that particular year
Minimal	Used in the 2000-2002 Tax Expenditure

Substantial	<p>Analysis and the 2002-2004 Tax Expenditure Analysis for a tax expenditure “that cannot be reliably quantified, whether from conflicting data or lack of data, “ but whose “value is expected to be below \$1 million.”</p> <p>Used in the 2002-2004 Tax Expenditure Analysis and the 2002-2004 Tax Expenditure Analysis for a tax expenditure “that cannot be reliably quantified, whether from conflicting data or lack of data,” but whose “value is expected to be above \$1 million.”</p>
Undetermined	<p>Used in the 2000-20020 Tax Expenditure Analysis and the 2002-2004 Tax Expenditure Analysis for a tax expenditure “that cannot be reliably quantified, whether from conflicting data or lack of data,” and “is a new item and cannot be reliably estimated from any available information.”</p>
Not Listed	<p>Expenditure did not receive a line-item appropriation that year</p>