



COMMONWEALTH OF KENTUCKY
FINANCE AND ADMINISTRATION CABINET

Department of Revenue

EXCHANGE OF INFORMATION AGREEMENT

This agreement is entered into between the Department of Revenue, Finance & Administration Cabinet, Commonwealth of Kentucky (hereinafter referred to as "Revenue", formerly Kentucky Revenue Cabinet) and the LEXINGTON-FAYETTE URBAN COUNTY GOVERNMENT, (hereinafter referred to as "LEXINGTON-FAYETTE URBAN COUNTY GOVERNMENT") pursuant to their respective duties and activities under KRS Chapter 131 et seq.

Pursuant to the authority vested in the Commissioner by KRS 131.190(2), the Commissioner of Revenue directs that there shall be made available to LEXINGTON-FAYETTE URBAN COUNTY GOVERNMENT or its duly authorized representatives, any information acquired from any records of Revenue, which, in the discretion of Revenue, will provide material assistance to LEXINGTON-FAYETTE URBAN COUNTY GOVERNMENT in the pursuance of its lawful duties and responsibilities. As consideration for the exchange of information the parties agree as follows:

1. It is understood by LEXINGTON-FAYETTE URBAN COUNTY GOVERNMENT that any information acquired from records of Revenue pursuant to the terms of this agreement is subject to strict limitations, among which are the following:
 - (a) Information concerning the affairs of a taxpayer or the taxpayer's business is made available only on a confidential basis in accordance with the provisions of KRS 131.190.
 - (b) Such information is to be used for official purposes only.
 - (c) Such information is not to be disclosed to any third party, nor used in any way or in any manner that would cause it to become part of a public hearing or proceeding or to become part of any public record except as provided in KRS 131.190.
 - (d) All information must be requested in writing by an authorized representative, describing the information requested, and stating how it will be utilized.
 - (e) Pursuant to KRS 131.190(4), no information received by Revenue from the Internal Revenue Service shall be made available.

2. LEXINGTON-FAYETTE URBAN COUNTY GOVERNMENT agrees to comply with the above limitations and any others, which may be pertinent to the acquisition of information, acquired from Revenue pursuant to this agreement. Also, it is understood that LEXINGTON-FAYETTE URBAN COUNTY GOVERNMENT, its employees and agents, shall be subject to such penalties as provided

in KRS 131.990(2), for disclosure of any information received under this agreement. These penalties include a fine or imprisonment, or both, and disqualification and removal from office or employment.

3. Upon signing of this agreement, and annually thereafter, if this agreement is in effect, **LEXINGTON-FAYETTE URBAN COUNTY GOVERNMENT** agrees to provide Revenue with a list of its representatives who are authorized to contact Revenue in writing to request and receive information pursuant to this agreement.
4. **LEXINGTON-FAYETTE URBAN COUNTY GOVERNMENT** agrees to inform each of its personnel authorized to request and receive Revenue information of the confidential nature of the information, and agrees to obtain the signature of each authorized employee on the provided Acknowledgement of Confidentiality form. The signed Acknowledgement of Confidentiality form will be forwarded to Revenue's Disclosure Officer.
5. **LEXINGTON-FAYETTE URBAN COUNTY GOVERNMENT** agrees to notify Revenue immediately of any authorized employee who terminates their employment with **LEXINGTON-FAYETTE URBAN COUNTY GOVERNMENT** or whose job duties no longer require access to information provided by Revenue under this agreement.
6. **LEXINGTON-FAYETTE URBAN COUNTY GOVERNMENT** agrees that in return for the use of such information it will furnish Revenue all information acquired by it, which could be used by Revenue in the enforcement and collection of taxes. Such information will be furnished Revenue upon written request.
7. For purposes of maintaining and utilizing tax information obtained from Revenue under this agreement, **LEXINGTON-FAYETTE URBAN COUNTY GOVERNMENT**, its employees and agents, are hereby appointed and deemed agents of Revenue.
8. In the event that **LEXINGTON-FAYETTE URBAN COUNTY GOVERNMENT**, its employees or agents, are sued or held liable in a claim or lawsuit arising from any disclosure of information received under this agreement by its employees or agents, **LEXINGTON-FAYETTE URBAN COUNTY GOVERNMENT** hereby agrees to notify Revenue and to defend such claim or lawsuit, and assume responsibility for any and all expenses, costs, or liabilities arising therefrom.
9. In the event that Revenue, its employees or agents, are sued or held liable in a claim or lawsuit arising from **LEXINGTON-FAYETTE URBAN COUNTY GOVERNMENT**, its employees' or agents', disclosure of information received under this agreement, **LEXINGTON-FAYETTE URBAN COUNTY GOVERNMENT** hereby agrees to indemnify Revenue for any and all liability, loss or damage Revenue may suffer as a result of claims, demands, costs, or judgments against Revenue. Revenue will notify **LEXINGTON-FAYETTE URBAN COUNTY GOVERNMENT** of any such claim or lawsuit and provide **LEXINGTON-FAYETTE URBAN COUNTY GOVERNMENT** an opportunity to defend and settle any such claim or lawsuit.

- 10. It is understood that in the event of any improper or unauthorized disclosure of any information received from Revenue under this agreement, Revenue may terminate this agreement and deny **LEXINGTON-FAYETTE URBAN COUNTY GOVERNMENT** access to information.
- 11. The parties to this agreement agree that the exchange of information is subject to the limitations in this agreement.
- 12. Termination may occur in writing at any time by either party or its duly appointed or elected successors in office.
- 13. This agreement shall remain in affect unless terminated in writing by either party.
- 14. The terms and conditions of this agreement may be amended at any time by mutual agreement of the parties in writing.
- 15. This agreement is effective and binding upon execution by the parties.
- 16. This agreement supersedes any prior Exchange of Information Agreement between the parties.

THOMAS B. MILLER
Commissioner
Kentucky Department of Revenue

JIM GRAY
Mayor
Lexington-Fayette Urban County Government

DATE

DATE