

1 AN ACT relating to charitable contributions to school districts.

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

3 ➔Section 1. KRS 160.580 is amended to read as follows:

4 **(1)** All sums arising from any gift, grant, or devise by any person wherein the intent is
5 expressed that the same is to be used to aid in the education of children in any
6 school district in this state shall be held and used for the purposes specified in the
7 gift, grant, or devise. The district board of education shall receive the gift, grant, or
8 devise for the benefit of the schools of its district and shall hold and use it as
9 requested by the donor or deviser, provided that the purpose for which it is used
10 shall be in harmony with the aims and general program of public education in this
11 state.

12 **(2)** *By June 30of each year, the superintendent of each school district shall prepare,*
13 *publish, and file with the Kentucky Department of Education an annual*
14 *charitable contribution report that includes the following information for each*
15 *gift, grant, or devise made to the school district or a school within the district with*
16 *a value of one hundred dollars (\$100) or more:*

17 **(a)** *The name and address of the donor or deviser, if known; and*

18 **(b)** *The amount or value of the gift, grant, or devise.*

19 **(3)** *The Kentucky Department of Education shall:*

20 **(a)** *Publish the annual charitable contribution reports received from all school*
21 *districts on a single, publicly accessible page of the department's website on*
22 *or before July 15 of each year; and*

23 **(b)** *Determine whether each annual charitable contribution report submitted by*
24 *a school district meets the requirements of this section and the*
25 *administrative regulations promulgated under subsection (6) of this section.*
26 *If a school district's annual charitable contribution report is delinquent or*
27 *deficient, the department shall:*

- 1 1. Publish a notice of violation on the same page of department's website
2 as the annual charitable contribution reports;
- 3 2. Give notice of the violation to the superintendent of the school district
4 and the local board of education; and
- 5 3. Order the superintendent of the school district to file a delinquent
6 annual charitable contribution report, or correct or explain the
7 deficiencies on the initial report.
- 8 (4) All annual charitable contribution reports filed with the Kentucky Department of
9 Education shall be a matter of public record open to inspection pursuant to KRS
10 61.870 to 61.884.
- 11 (5) Information about individual donors or devisors taken from a charitable
12 contribution report shall not be sold or used for soliciting contributions,
13 including any school, political, or charitable contribution, or for any commercial
14 purpose.
- 15 (6) The Kentucky Board of Education shall promulgate administrative regulations in
16 accordance with KRS Chapter 13A to carry out this section, including to
17 establish:
 - 18 (a) A form for charitable contribution reports;
 - 19 (b) Uniform methods of bookkeeping and reporting school contributions; and
 - 20 (c) A filing, coding, and cross-indexing system for contributions subject to
21 reporting under this section.