

<b>Finance and Administration Cabinet STANDARD PROCEDURE</b>		<b>ISSUED BY:</b> Department of Revenue; Tax Administration
<b>PROCEDURE # 6.11.13</b>	<b>SUBJECT:</b> Mandates Calendar	
<b>EFFECTIVE DATE:</b> 6/22/2010		
<b>CONTACT:</b> Commissioner's Office		<b>LOCATION:</b> State Office Bldg, 11th Floor <b>PHONE:</b> 502-564-3226

## STATEMENT OF AUTHORITY

1. The Finance and Administration Cabinet's Standard Procedures Manual establishes standard mandatory internal procedures cabinet-wide. These procedures are established in accordance with the Secretary's statutory authority under KRS 42.014 and KRS 12.270 to establish the internal organization and functions of the Cabinet as necessary to perform the duties effectively.
2. The Standard Procedures Manual may only be revised in accordance with the process outlined in Standard Procedure #1.1 entitled: "Finance Standard Procedures and Manual".

## I. INTRODUCTION

Senior managers with the Department of Revenue (DOR) are responsible for ensuring that all statutory requirements of the Department are met. This Standard Procedure applies to all employees given the responsibility for preparing and submitting mandated reports and other information required of the DOR. A mandate is any report, list, notification, estimate, certification or similar document, which the DOR is required by law to prepare and submit.

## II. DEFINITION

Mandates will be defined, for the purposes of this procedure, as a legal requirement for compulsory action by a governing body, which is accompanied by a request for a report. This report can be to another state government agency, a named committee of the Legislature, or the Legislative Research Commission and may be due quarterly, semi annually, or annually. A due date will be specified or implied.

## III. POLICY

In order to ensure that statutory mandates are met, it is the policy of the DOR that a process be in place to monitor the due dates of the various reports and the reports preparation by maintaining a Mandates Calendar for each fiscal year. The monitoring of mandates is coordinated through an individual designated by the Commissioner's Office. The designated individual is identified within this procedure as the Strategic Planner.

## IV. MANDATES CALENDAR AUTHORITY

The Mandates Calendar, maintained by the Strategic Planner, is prepared from the Kentucky Revised Statutes. It is the responsibility of each Executive Director and the Commissioner's Office, after each regular or special session of the Kentucky General Assembly to notify the designated Strategic Planner of any additions, deletions, or changes

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in mandates. The Strategic Planner shall make the appropriate changes to the Mandates Calendar from the information provided. Custody of the Mandates Calendar resides in the Commissioner's Office. Routine monitoring of mandates is the designated Strategic Planner's responsibility.

## V. PROCEDURE

- A. The Strategic Planner shall update the Mandates Calendar with the following information:
  1. A fiscal year calendar by month with due date of each mandate.
  2. A Table of Contents, which lists the topic, statute citation, and page number.
  3. Individual mandate pages, listing the following:
    - a. The name of the employee responsible for report preparation/issuance.
    - b. The employee's mail station, telephone, and fax numbers.
    - c. Explanatory comments, as appropriate.
    - d. The mandate's statutory language.
- B. The Strategic Planner shall provide each Office within the DOR with a copy of the Mandates Calendar. Responsible contacts within each Office shall submit reports based on the Mandates Calendar.
- C. The responsible contacts shall send verification that the requirements of the mandate have been met, along with appropriate documentation, to the Commissioner's Office. The responsible contact shall also send a copy of the verification to the Strategic Planner.
- D. Each Office shall notify the Strategic Planner of any changes in contacts or in the mandates themselves (additions, changes, deletions).