

**138.886 Prohibition against use of information in criminal cases -- Penalty --  
Publication of statistics not barred.**

- (1) The provisions of KRS 138.870 to 138.889 shall not inculcate any person or otherwise cause any person to incriminate himself in violation of his constitutional rights and, notwithstanding the exceptions provided in KRS 131.190 or any other law, neither the Department of Revenue nor any public employee may reveal facts contained in any report required by KRS 138.870 to 138.889, nor shall any information contained in any report filed pursuant to KRS 138.870 to 138.889 be used against an offender in any criminal proceeding, except in connection with a proceeding involving the tax, penalty, or interest due under KRS 138.872 and 138.889, unless the information is independently obtained. Further, possession of any tax stamp, label, or other tax indicia evidencing payment of tax pursuant to KRS 138.874 shall not be used against any person in any criminal proceeding.
- (2) Any person violating this section shall be guilty of a Class B misdemeanor.
- (3) This section shall not prohibit the Department of Revenue from publishing statistics that do not disclose the identity of offenders or the contents of particular returns or reports.

**Effective:** June 20, 2005

**History:** Amended 2005 Ky. Acts ch. 85, sec. 405, effective June 20, 2005. -- Amended 2001 Ky. Acts ch. 155, sec. 8, effective June 21, 2001. -- Created 1994 Ky. Acts ch. 315, sec. 10, effective July 15, 1994.