LABOR CABINET

Department of Workplace Standards

(Amendment)

803 KAR 1:005. Employer-employee relationship.

RELATES TO: ***KRS 337.275-337.325, 337.345 and 337.385-337.405***[~~KRS 337~~]

STATUTORY AUTHORITY: KRS 337.295

NECESSITY, FUNCTION, AND CONFORMITY: KRS 337.010 defines employee as any person employed by or suffered or permitted to work for an employer, and employer is any person, either individual, corporation, partnership, agency or firm who employs an employee and includes any person, either individual, corporation, partnership, agency or firm acting directly or indirectly in the interests of an employer in relation to an employee. The function of this administrative regulation is to discuss what constitutes an employee-employer relation. ***For enforcement purposes, this includes temporary employment agencies as joint employers and for profit and non-profit organizations.*** This will guide the ***department***[~~office~~] in carrying out its responsibilities under the law.

Section 1. The Employment Relation.

(1) In order for KRS Chapter 337 to apply there ***shall***[~~must~~] be an employee-employer relation. This requires an employer and employee and the act or condition of employment.

(2) The courts have made it clear that the employment relation under similar laws, such as the Fair Labor Standards Act, is broader than the traditional common law concept of the master and servant relation. The difference between the employment relation in KRS Chapter 337 and the

common law employment relation arises from the language that employee includes to suffer or permit to work. The courts have indicated that, while "to permit" requires a more positive action than "to suffer," both terms imply much less positive action than required by the common law. Mere knowledge by an employer of work done [~~for him~~] by another ***shall be***[~~is~~] sufficient to create the employment relation under KRS Chapter 337.

(3) The fact that no compensation is paid and the worker is dependent entirely on tips ***shall***[~~does~~] not negate [~~his~~] status as an employee, if other indications of employment are present. If the worker is paid, the fact that ***the worker***[~~he~~] is paid by the piece or by the job or on a percentage or commission basis rather than on the basis of work time ***shall***[~~does~~] not preclude a determination that ***the worker***[~~he~~] is, on the facts, an employee with respect to the work for which ***the***[~~such~~] compensation is received.

Section 2. Religious, Charitable and Nonprofit Organizations, Schools, Institutions, Volunteer Workers, Members of Religious Orders.

(1) There is no special provision in KRS Chapter 337 which precludes an employee-employer relationship between a religious, charitable or nonprofit organization and persons who perform work for ***the***[~~such an~~] organization. For example, a church or religious order may operate an establishment to print books, magazines, or other publications and employ a regular staff who do this work as a means of livelihood. In ***these***[~~such~~] cases there is an employee-employer relationship for purposes of KRS Chapter 337.

(2) Persons such as nuns, monks, lay brothers, deacons, and other members of religious orders who serve pursuant to their religious obligations in the schools, hospitals, and other institutions operated by their church or religious order shall not be considered to be employees.

(3) In many cases the nature of religious, charitable and similar nonprofit organizations, and schools is such that individuals may volunteer their services in one capacity or another, usually on a part-time basis, not as employees or in contemplation of pay for the services rendered. For example, members of civic organizations may help out in a sheltered workshop; [~~women's~~] organizations may send members or students into hospitals or nursing homes to provide certain personal services for the sick or the elderly; ***individuals***[~~mothers~~] may assist in a school library or cafeteria as a public duty to maintain effective services for their children; or ***individuals***[~~fathers~~] may drive a school bus to carry a football team or band on a trip. Similarly, individuals may volunteer to perform such tasks as driving vehicles or folding bandages for the Red Cross, working with [~~retarded or~~] handicapped children or disadvantaged youth, helping in youth programs as camp counselors, ***scout leaders, troop volunteers***[~~scoutmasters, den mothers~~], providing child care assistance for needy working ***parents***[~~mothers~~], soliciting contributions or participating in benefit programs for ***the***[~~such~~] organizations and volunteering other services needed to carry out their charitable educations, or religious programs. The fact that the services are performed under ***these***[~~such~~] circumstances ***shall***[~~is~~] not ***be*** sufficient to create an employee-employer relationship.

(4) Although the volunteer services (as described in subsection (3) of this section) ***shall***[~~are~~] not [~~considered to~~] create an employment relationship, the organizations for which they are performed will generally also have employees performing compensated service whose employment is subject to the standards of KRS Chapter 337. Where [~~such~~] an employment relationship exists, KRS Chapter 337 requires payment of not less than the statutory wages for all hours worked in the workweek. However, there are certain circumstances where [~~such~~] an employee may donate services as a volunteer, and the time so spent ***shall not***[~~is not considered to~~] be compensable work. For example, an office employee of a hospital may volunteer to sit with a

1 sick child or elderly person during off-duty hours as an act of charity. The ***department***[~~office~~]
2 ***shall***[~~will~~] not consider that an employee-employer relationship exists with respect to ***the***[~~such~~]
3 volunteer time between the establishment and the volunteer or between the volunteer and the
4 person for whose benefit the service is performed. Another example is where an office employee
5 of a church may volunteer to perform nonclerical services in the church preschool during off duty
6 time from [~~his or her~~] office work as an act of charity. Conversely, a preschool employee may
7 volunteer to perform work in some other facets of the church's operations without an employment
8 relationship being formed with respect to ***the***[~~such~~] volunteer time. However, this does not mean
9 that a regular office employee of a charitable organization can volunteer services on an
10 uncompensated basis to handle correspondence in connection with a special fund drive or to handle
11 other work arising from exigencies of the operations conducted by the employer.
12 (5) As part of their overall educational program, public or private schools and institutions
13 of higher learning may permit or require students to engage in activities in connection with
14 dramatics, student publications, glee clubs, bands, choirs, debating teams, radio stations,
15 intramural and interscholastic athletics and other similar endeavors. Activities of students in
16 ***these***[~~such~~] programs, conducted primarily for the benefit of the participants as a part of the
17 educational opportunities provided to the students by the school or institution, are not work of a
18 kind contemplated by KRS Chapter 337 and do not result in an employee-employer relationship
19 between the student and the school or institution. Also, the fact that a student may receive a
20 minimal payment ***or stipend*** for participation in ***the***[~~such~~] activities would not necessarily create
21 an employment relationship.
22 (6) The sole fact that a student helps in a school lunch room or cafeteria [~~for periods of~~
23 ~~thirty (30) minutes to an hour per day~~] in exchange for [~~his~~] lunch ***shall not***[~~is not considered to~~]

be sufficient to make ***the student***[~~him~~] an employee of the school regardless of whether ***the student***[~~he~~] performs ***the***[~~such~~] work regularly or only on occasion. Also, the fact that students on occasion do some cleaning up of a classroom, serve the school as junior patrol officer or perform minor clerical work in the school office or library [~~for periods of an hour per day or less~~] without contemplation of compensation or in exchange for a meal or for a cash amount reasonably equivalent to the price of a meal or, when a cash amount is given in addition to a meal, it is only a nominal sum, ***shall not***[~~is not considered sufficient~~] in itself [~~to~~] characterize the students as employees of the school. A similar policy ***shall***[~~will~~] be followed where the students perform ***the***[~~such~~] tasks less frequently but for a full day, with an arrangement to perform their academic work for ***the***[~~such~~] days at other times. [~~For example, the students may perform full-day cafeteria service four (4) times per year. In such cases, the time devoted to cafeteria work in the aggregate would be less than if the student worked an hour per day~~]. However, if there are other indicia of employment [~~or the students normally devoted more than an hour each day or equivalent to such work,~~] the circumstances of the arrangement ***shall***[~~will~~] be reviewed carefully.

(7) In the ordinary case, tasks performed as a normal part of a program of treatment, rehabilitation, or vocational training in the following situations ***shall***[~~will~~] not be considered as work of a kind requiring a hospital patient, school student, institutional inmate, or handicapped client, to be considered an employee of the hospital, school, institution, or sheltered workshop conducting the program, for the purpose of KRS Chapter 337:

(a) Tasks performed by patients in tuberculosis, mental, and other hospitals who are required to remain under treatment for extended periods, when performed as a part of a program of activities which have been determined, as a matter of medical judgment, to have therapeutic or rehabilitative value in the treatment of ***the***[~~such~~] patients;

(b) Tasks performed by individuals committed to training schools of a correctional nature, which are required as a part of the correctional program of the institution as a part of the institutional discipline and by reason of their value in providing needed therapy, rehabilitation, or training to help prepare the inmate to become self-sustaining in a lawful occupation after release;

(c) Tasks performed by students in special schools for the mentally handicapped [~~or retarded~~] or for the blind or deaf, as a part of the school program to provide activities of therapeutic value for the handicapped student and to develop [~~such~~] capacities [~~as he may have~~] for doing useful things and, to the extent possible, qualifying for gainful employment; and

(d) Tasks performed by handicapped clients in sheltered workshops, as part of the workshop program, to provide activities of therapeutic, vocational, or training value for the handicapped client and to develop [~~such~~] capacities [~~as he may have~~] for doing useful things and, to the extent possible, qualifying for gainful employment.

(8) The ***department shall***[~~office will~~] not assert that patients under treatment in mental hospitals, or handicapped clients of sheltered workshops are employees when placed in another establishment, such as a private employer, for the performance of tasks which are a continuation of a program of activities which have been determined, as a matter of medical judgment, to have therapeutic or rehabilitative value in their treatment. A different situation prevails, however, after an employment relationship clearly has developed. This shift may occur shortly after the placement or it may occur later. The ***department shall***[~~office will~~] examine the facts of the relationship to determine if an employee-employer relationship exists.

(9) In a program [~~such as~~] described in subsection (8) of this section, it is possible that placements may be made with successive employers for short periods of time. It is not expected in the ordinary course that ***the***[~~such~~] successive placements will either be very long with a particular

1 employer or that the total time involved with various employers will last for a long period of time.
2 If situations arise where successive placements as part of therapeutic or rehabilitative treatment
3 continue for more than six (6) months, all the facts of the situations ***shall***[~~will~~] be closely
4 examined.

5 (10) The ***department shall***[~~office will~~] not assert that [~~mentally retarded and other~~]
6 handicapped individuals' initial participation in a school-work program, or sheltered workshop
7 program constitute an employment relationship if certain conditions are met. However, after an
8 employment relationship has developed, the provisions of KRS Chapter 337 will be applicable.
9 The conditions under which an employment relationship initially will not be asserted are:

10 (a) The activities are basically educational, are conducted primarily for the benefit of the
11 participants, and comprise one of the facets of the educational opportunities provided to the
12 individuals. The individual may receive some payment for [~~his~~] work in order to have a more
13 realistic work situation, or as an incentive to the individual or to insure that the employer will treat
14 the individual as a worker; and

15 (b) The time in attendance at the school plus the time in attendance at the experience station
16 (either in the school or with an outside employer) does not substantially exceed time the individual
17 would be required to attend school if following a normal academic schedule. Time in excess of
18 one (1) hour beyond the normal school schedule or attendance at the experience station on days
19 when school is not in session would be considered substantial; and

20 (c) The individual does not displace a regular employee or impair the employment
21 opportunities of others by performing work which would otherwise be performed by regular
22 employees who would be employed by the school or an outside employer.

(11) The shift to an employment relationship may occur shortly after the placement or it may occur later. As a general guide, work for a particular employer, either a private employer or the school, after three (3) months ***shall***[~~will~~] be assumed by the ***department***[~~office~~] to be part of an employment relationship unless the facts indicate that the training situation has not materially changed.

Section 3. Outside Work or Homework Performed by Independent Contractor.

(1) For investigation purposes, it ***shall***[~~can~~] be assumed that a homeworker is an employee, even though there may be a buying and selling arrangement between the parties.

(2) If the employer asserts [~~his~~] outside work or homework is performed by independent contractors, the following factors ***shall***[~~will~~] be considered concerning the employee-employer relationship:

(a) Does the employer have the right to control the manner of the performance of the work or the time in which the work is to be done?

(b) Is the employer paying taxes for Social Security, unemployment, or ***workers'***[~~workmen's~~] compensation insurance?

(c) Has the homeworker ever collected any benefits such as unemployment or ***workers'***[~~workmen's~~] compensation, because of unemployment by the employer?

(d) Does the employer furnish the material or finance directly or indirectly the purchase of the material which the homeworker uses?

(e) When did the practice of buying and selling between the employer and the homeworker begin, and what are the mechanics of the transaction?

(f) Does the homeworker bill the employer for the work done? Are bills of sale prepared? Are sales taxes paid, or are state or local exemptions obtained because of retail purposes? Are payments made in cash or by check?

(g) How does the homeworker's profit under the buying-selling arrangement compare with [~~his or her~~] wages as a homeworker?

(h) Whom does the homeworker consider to be the employer?

(i) Does the homeworker have a license to do business?

(j) What equipment is used, what is its value, and who furnishes it?

Section 4. Test of the Employment Relation. (1) The principal test for determining whether an employment relation exists is whether the possible employer controls or has the right to control the work to be done by the possible employee to the extent of prescribing how the work shall be performed. Additional considerations are the method of payment and how free the possible employer is to replace the possible employee with another. A determination of the employer-employee relationship ***shall not***[~~cannot~~] be based on isolated factors or upon a single characteristic, but rather upon the circumstances of the whole activity.

(2) The factors which are considered significant, although no single one is regarded as controlling, are:

(a) The extent to which the services in question are an integral part of the employer's business;

(b) The amount of the alleged contractor's investment in facilities and equipment;

(c) The alleged contractor's opportunities for profit and loss; and

(d) The amount of initiative, judgment, or foresight in open market competition with others required for the success of the claimed independent enterprise.

(3) Where the facts clearly establish that the possible employee is the subordinate party, the relation is one of employment. To determine the amount of control consider:

(a) Whether there are restrictive provisions in the ***agreement***[~~contract~~] between the possible employer and possible employee which require that the work ***shall***[~~must~~] be satisfactory to the possible employer and detailing, or giving the possible employees the right to detail how the work is to be performed.

(b) Whether the possible employer has control over the business of the person performing work [~~for him~~] even though the possible employer does not control the particular circumstances of the work;

(c) Whether the ***agreement***[~~contract~~] is for an indefinite period or for a relatively long period;

(d) Whether the possible employer may discharge employees of the alleged independent contractor;

(e) Whether the possible employer may cancel the ***agreement***[~~contract~~] at his ***or her*** discretion, and on how much notice;

(f) Whether the work done by the alleged independent contractor is the same or similar to that done by admitted employees.

(4) Since the determination of whether an employment relation exists depends upon the circumstances of the whole activity, particular factors to be considered are:

(a) Is the alleged independent contractor listed on the payroll with the appropriate tax deductions, or are the payments [~~to him~~] charged to the labor and salary account or selling expense account instead of to the account to which attorney's fees, auditor's fees, and the like are charged?

1 (b) Must employees of the alleged independent contractor be approved by the possible
2 employer?
3 (c) Does the possible employer keep the books and prepare the payroll for the possible
4 employee?
5 (d) Is the alleged independent contractor assigned to a particular territory without freedom
6 of movement outside thereof?
7 (e) Does the alleged independent contractor have an independent economic or other interest
8 in his ***or her*** work, other than increasing his ***or her*** own pay?
9 (f) How do the respective tax returns of the parties list the remuneration paid?
10 (g) If the possible employer has control over the manner in which the work is to be
11 performed, the absence of any or all of the factors ***shall***[~~will~~] not indicate an absence of the
12 employee-employer relation. However, where the element of control cannot be firmly established,
13 they ***shall***[~~will~~] help in determining whether the relation is one of employer and employee or of
14 independent contractor.
15 (5) The following factors are immaterial to the determination of whether the relation is one
16 of employer-employee or of independent contractors:
17 (a) The state or local government grants a license to the alleged independent contractor;
18 (b) The measurement, method, or designation of compensation;
19 (c) The fact that no compensation is paid and the alleged independent contractor
20 ***shall***[~~must~~] rely entirely on tips;
21 (d) The place where the work is performed; and
22 (e) The absence of a formal employment agreement.

1 (6)(a) An employment relation may exist between the parties to a transaction which is
2 nominally a sale. Thus, house-to-house canvassers who sell at retail the products of a particular
3 company are employees of the company, although their contracts with the company are in the form
4 of dealer contracts under which the company purports to sell its products to them at fixed wholesale
5 prices and to recommend retail prices at which the products should be sold where the control
6 exercised by the company over the so-called dealers is not substantially different than that
7 exercised by an employer over his outside salesman.

8 (b) Likewise, an employee ***shall***[~~is~~] not ***be*** converted into an independent contractor by
9 virtue of a fictitious sale of the goods produced [~~by him~~] to an employer, so long as the other
10 indications of the employment relation exist. Homeworkers who sell their products to a
11 manufacturer are [~~his~~] employees where the control exercised by ***the manufacturer***[~~him~~] over the
12 homeworkers through ***the***[~~his~~] ability to reject or refuse to buy the product is not essentially
13 different from the control ordinarily exercised by a manufacturer over employees performing work
14 [~~for him~~] at home on a piece rate basis.

15 (7) The subject matter of the employment relation ***shall***[~~must~~] be work or its equivalent.
16 The essential elements of work are:

17 (a) Physical or mental exertion (whether burdensome or not);

18 (b) Controlled or required by the employer; and

19 (c) Pursued necessarily and primarily for the benefit of the employer and his business.

20 (d) Once it is determined that one who is reputedly an independent contractor, lessee,
21 partner, or the like, is in fact an employee, then all the employees of the so-called independent
22 contractor engaged in the work for the principal employer likewise become the employees of the
23 principal employer, who ***shall***[~~must~~] guarantee compliance with KRS Chapter 337. Thus, the one

1 who is responsible will be charged with seeing to compliance with KRS Chapter 337 [~~and must~~
2 ~~keep the records of the employees~~].

3 Section 5. Trainees and Student-trainees. [~~(1) The Supreme Court has held that the words~~
4 ~~"to suffer or permit to work, to define employ, do not make all persons employees who, without~~
5 ~~any express or implied compensation agreement, may work for their own advantage on the~~
6 ~~premises of another."~~]

7 ***(1)***[~~(2)~~]Whether trainees or students are employees of an employer under KRS Chapter 337
8 ***shall***[~~will~~] depend upon all of the circumstances surrounding their activities on the premises of the
9 employer. If all six (6) of the following criteria apply, the trainees or students ***shall***[~~are~~] not ***be***
10 employees within the meaning of KRS Chapter 337:

11 (a) The training, even though it includes actual operation of the facilities of the employer,
12 is similar to that which would be given in a vocational school;

13 (b) The training is for the benefit of the trainees or students;

14 (c) The trainees or students do not displace regular employees, but work under their close
15 observation;

16 (d) The employer that provides the training derives no immediate advantage from the
17 activities of the trainees or students and on occasion [~~his~~] operations may actually be impeded;

18 (e) The trainees or students are not necessarily entitled to a job at the conclusion of the
19 training period; and

20 (f) The employer and the trainees or students understand that the trainees or students are
21 not entitled to wages for the time spent in training.

As approved by

Kimberlee C. Perry, Commissioner
Department of Workplace Standards

6.14.21
Date

Larry L. Roberts, Secretary
Kentucky Labor Cabinet

6/14/21
Date

PUBLIC HEARING AND PUBLIC COMMENT PERIOD: A public hearing on this administrative regulation shall be held on August 23, 2021 at 2:00pm (ET). This hearing will be conducted by live videoconference (ZOOM) pursuant to Senate Bill 150, Section 1, subparagraph 8(b) (R.S. 2020) and the continuing state of emergency due to the novel coronavirus pandemic. Public access to the meeting will be available at https://us02web.zoom.us/j/83102207739?pwd=dUFjQzE0ZnJJdkpwME51ZWtQdUlydz09, password 265686 or by telephone at (713) 353-0212 or 888-822-7517 (toll free), conference code 278497.

Individuals interested in being heard at this hearing shall notify this agency in writing five (5) working days prior to the hearing of their intent to attend. If no notification of intent to attend the hearing is received by that date, the hearing may be canceled. This hearing is open to the public. Any person who wishes to be heard will be given an opportunity to comment on the proposed administrative regulation. A transcript of the public hearing will not be made unless a written request for a transcript is made. If you do not wish to attend the public hearing, you may submit written comments on the proposed administrative regulation. Written comments shall be accepted through August 31, 2021. Send notification of intent to be heard at the public hearing or written comments on the proposed administrative regulation to the contact person.

CONTACT PERSON: Anthony Russell, Labor Cabinet, Mayo-Underwood Building, 500 Mero Street, 3rd Floor, Frankfort, Kentucky 40601, Telephone: (502) 564-3534, Facsimile: (502) 564-5484, Email: anthony.russell@ky.gov

REGULATORY IMPACT AND TIERING STATEMENT

Regulation Number 803 KAR 1:005

Contact Person: Anthony Russell, Telephone: (502) 564-3534, Facsimile: (502) 564-5484, Email: anthony.russell@ky.gov

(1) Provide a brief summary of:

(a) What this administrative regulation does: This administrative regulation provides guidance on what constitutes an employee-employer relationship.
(b) The necessity of this administrative regulation: This administrative regulation is necessary to clarify what constitutes an employee-employer relationship in order to help determine whether the statutes are applicable.
(c) How this administrative regulation conforms to the content of the authorizing statutes: KRS 337.295 authorizes the commissioner to promulgate administrative regulations under KRS 337.275 to 337.325, 337.345, and 337.385 to 337.405.
(d) How this administrative regulation currently assists or will assist in the effective administration of the statutes: This administrative regulation provides guidance on what constitutes an employee-employer relationship within KRS Chapter 337 which guides the department in determining whether an employer is subject to statutory requirements.

(2) If this is an amendment to an existing regulation, provide a brief summary of:

(a) How this amendment will change this existing administrative regulation: This amendment updates the administrative regulation to match the current language that is utilized by the department and removes language that is no longer utilized.
(b) The necessity of the amendment to this administrative regulation: This amendment updates language to ensure compliance with KRS Chapter 13A and ensures effective guidance for the statutory provisions under KRS Chapter 337 by ensuring the language has been updated to match the current language utilized by the department.
(c) How the amendment conforms to the content of the authorizing statutes: KRS 337.295 authorizes the commissioner to promulgate administrative regulations under KRS 337.275 to 337.325, 337.345, and 337.385 to 337.405.
(d) How the amendment will assist in the effective administration of the statutes: This amendment updates language to clarify the guidance provided in the administrative regulation to ensure that statutory requirements can be met and enforced.

(3) List the type and number of individuals, businesses, organizations, or state and local governments affected by this administrative regulation: This administrative regulation affects all subject employers who employ employees in the Commonwealth subject to KRS Chapter 337, as well as, their employees.

(4) Provide an analysis of how the entities identified in question (3) will be impacted by either the implementation of this administrative regulation, if new, or by the change, if it is an amendment, including:

(a) List the actions that each of the regulated entities identified in question (3) will have to take to comply with this administrative regulation or amendment: No additional compliance duties are required by this amendment.
(b) In complying with this administrative regulation or amendment, how much will it cost each of the entities identified in question (3): There is no additional cost associated with this amendment.
(c) As a result of compliance, what benefits will accrue to the entities identified in question (3): Improved employee and employer protections and guidance for what constitutes an employee-employer relationship to help determine applicability of statutes.

(5) Provide an estimate of how much it will cost to implement this administrative regulation:

(a) Initially: This administrative regulation, as amended, is not anticipated to generate any new or additional costs.
(b) On a continuing basis: This administrative regulation, as amended, is not anticipated to generate any new or additional costs.

(6) What is the source of the funding to be used for the implementation and enforcement of this administrative regulation: Current state funding.

(7) Provide an assessment of whether an increase in fees or funding will be necessary to implement this administrative regulation, if new or by the change if it is an amendment: This administrative regulation, as amended, is not anticipated to generate any increase in fees or funding.

(8) State whether or not this administrative regulation establishes any fees or directly or indirectly increases any fees: There are no fees associated with this administrative regulation.

(9) TIERING: Is tiering applied? Tiering is not applied. All subject employers and employees covered by KRS Chapter 337 are treated equally.

FISCAL NOTE ON STATE OR LOCAL GOVERNMENT

Regulation Number 803 KAR 1:005

Contact Person: Anthony Russell, Telephone: (502) 564-3534, Facsimile: (502) 564-5484, Email: anthony.russell@ky.gov

1. What units, parts, or divisions of state or local government (including cities, counties, fire departments, or school districts) will be impacted by this administrative regulation? Most state and local governmental entities are subject to KRS Chapter 337.

2. Identify each state or federal statute or regulation that requires or authorizes the action taken by the administrative regulation. KRS 337.295.

3. Estimate the effect of this administrative regulation on the expenditures and revenues of a state or local government agency (including cities, counties, fire departments, or school districts) for the first full year the administrative regulation is to be in effect.

    a. How much revenue will the administrative regulation generate for the state or local government (including cities, counties, fire departments, or school districts) for the first year? This administrative regulation will not generate revenue.
    b. How much revenue will the administrative regulation generate for the state or local government (including cities, counties, fire departments, or school districts) for subsequent years? This administrative regulation will not generate revenue.
    c. How much will it cost to administer this program for the first year? There is no cost to this amendment.
    d. How much will it cost to administer this program for subsequent years? There is no cost to this amendment.

Note: If specific dollar estimates cannot be determined, provide a brief narrative to explain the fiscal impact of the administrative regulation.
Revenues (+/-): Unknown
Expenditures (+/-): Unknown
Other explanations: This amendment does not impose any additional requirements or expenditures.