

## Administrative:

### Kentucky: New Law Says Administrative Agencies are Not Entitled to Deference from Reviewing Courts

S.B. 84, Kentucky House and Senate override Governor's veto 3/27/25. Referencing the 2024 US Supreme Court decision that overruled caselaw involving deference to government agency regulations [see Docket No. 22-451, US (6/28/24), and *State Tax Matters*, Issue 2024-27, for additional details on this 2024 US Supreme Court case], recently enacted legislation in Kentucky provides that:

URL: <https://apps.legislature.ky.gov/record/25rs/sb84.html>

URL: <https://www.supremecourt.gov/search.aspx?filename=/docket/docketfiles/html/public/22-451.html>

URL: [https://dhub.deloitte.com/Newsletters/Tax/2024/STM/240705\\_1.html](https://dhub.deloitte.com/Newsletters/Tax/2024/STM/240705_1.html)

- An administrative body shall not interpret a statute or administrative regulation with the expectation that the interpretation of the administrative body is entitled to deference from a reviewing court; and
- The interpretation of a statute or administrative regulation by an administrative body shall not be entitled to deference from a reviewing court.

The Kentucky legislation also provides that “a court reviewing an administrative body’s action, including without limitation a petition for judicial review of an administrative body’s rulemaking or adjudicatory actions, shall apply de novo review to the administrative body’s interpretation of statutes, administrative regulations, and other questions of law.” Please contact us with any questions.

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