Monthly Report–October 2026

Kentucky Department for Libraries and Archives

Trustee Appointment Process Changes

Effective July 15, 2026, the trustee appointment process changed for Kentucky public libraries governed by KRS 173.450 or KRS 173.710. KDLA asks all affected libraries to ensure your library website, board of trustees bylaws, and any other relevant documents reflect these changes. If you are uncertain if these changes apply to your library, see our Filling Board Vacancies guidance or consult with your library's legal counsel.

IRS Tax Exemption Designations for Libraries

Library directors seeking information about their library's federal tax exemption designation have been concerned when unable to find their library using the Tax Exempt Organization Search (TEOS) on IRS.gov. Kentucky public libraries are governmental entities and are tax-exempt under Internal Revenue Code 170(c)(1). The TEOS tool does not track governmental entities.

If you need to confirm your library's 170(c)(1) status and cannot find a designation letter from the IRS, you can request a governmental information letter by calling 877-829-5500. According to the IRS, most entities will accept the governmental information letter in place of the designation letter if the latter is not available.

If you are certain your library has 501(c)(3) status but cannot find the designation letter or copies of your annual 990 or 990-N filings, you can request an affirmation letter from the IRS by phone, fax, or mail.

Kentucky public libraries may discover grants and other opportunities that require a 501(c)(3) tax-exempt designation. In these instances, many libraries turn to their Friends of the Library group to apply on their behalf.

LSTA Evaluation Survey

Every five years, each state library is required to conduct an independent evaluation of its LSTA-supported activities. Attain Partners is working with KDLA to evaluate the impact of Kentucky's federal Library Services and Technology Act (LSTA) funded activities. This survey focuses on projects and initiatives included in Kentucky's 2023-2027 Five-Year Plan. Your response will help the evaluation reflect the realities libraries face across communities of different sizes and circumstances. If our public libraries do not participate, an important part of the story will be missing.

Please complete the survey by October 31, 2026: Kentucky LSTA Evaluation 2023-2027 - Project Recipients – Fill out form. All survey responses are anonymous. Thank you for adding your library's experience to the statewide picture.

Did You Know?

Due to statute changes from HB869, all governmental entities in Kentucky should include both Eastern and Central time on all legal notices, public meeting notices, and advertisements. For more information, contact your attorney.