



CABINET FOR ECONOMIC DEVELOPMENT

Andy Beshear
Governor

Mayo-Underwood Building
500 Mero Street, 5th Floor
Frankfort, Kentucky 40601

Jeff Noel
Secretary

June 12, 2026

Paul Oliva
<https://lexingtonky.news/>
editor@lexingtonky.news
Sent via e-mail

Re: Open Records Request

Dear Mr. Oliva,

This letter is in response to your June 5, 2026, open records request received by the Kentucky Cabinet for Economic Development ("Cabinet") via electronic mail that same day. You have requested:

copies of the following records concerning the Red Mile Project tax increment financing (TIF) agreement administered through the Kentucky Economic Development Finance Authority (KEDFA) under the Commonwealth Participation Program for Mixed-Use Redevelopment in Blighted Urban Areas (KRS 154.30):

1. The executed Tax Incentive/Participation Agreement between KEDFA and the Red Mile Project developer (Lexington Trots Breeders Association, LLC, or its successors/assigns), and all amendments.
2. All annual reports, certifications, or activation verifications filed for the project, including the documentation establishing that the minimum capital-investment threshold was satisfied as of the August 25, 2015 activation date reflected on the Cabinet's published TIF project list.
3. The cumulative state incremental revenues (withholding, sales, and property tax) released to the project to date, and the remaining balance against the \$13,786,000 eligible incentive amount shown on the Cabinet's project list.
4. Any determination or correspondence regarding whether "Instant Racing" /historical horse racing revenue is an eligible or ineligible activity under the agreement.

The Cabinet is complying with your request in part and denying it in part. Initially, the Cabinet has no records responsive to the third part of your above request. To the extent that request seeks compilation of data or information, that portion of the request is denied. The Open Records Act

does not require a public agency to compile information in response to an open records request. See 18-ORD-056. Moreover, “[t]he purpose of the Open Records Law is not to provide information, but to provide access to public records which are not exempt by law.” OAG 79-547, p. 2; 04-ORD-144; 10-ORD-156; 19-ORD-125. Accordingly, the Attorney General has consistently recognized that the “public has a right to inspect public documents and to obtain whatever [nonexempt] information is contained in them[,] but the primary impact of the Open Records Act is to make records available for inspection and copying and not to require the gathering and supplying of information.” 04-ORD-080, p. 13 (citing OAG 87-84); 18-ORD-112; 19-ORD-125. To the extent your request asks the Cabinet to compile information, it is denied.

After a diligent search, the Cabinet has identified 165 pages of records responsive to this request. Those records accompany this Response. Within these records, the Cabinet has redacted 3 pages taxpayer information pursuant to KRS 61.878(1)(l). Specifically, those records are W-3 Transmittal of Wage and Tax Statements from 2022 from the Lexington Trots Breeders Association, KRM Wagering LLC, and Red Mile, Inc.

Regarding your request for state incremental tax revenues and balances, additional records may be located with the Kentucky Department of Revenue. Records requests may be addressed to the Office of Legal Services for Revenue, Finance and Administration Cabinet, Post Office Box 423, Frankfort, Kentucky 40602-0423, Email: orr.revenue@ky.gov.

If you wish to appeal this decision, you may do so by filing a complaint with the Office of the Attorney General, Open Records/Open Meetings, 1024 Capital Center Drive, Suite 200, Frankfort, KY 40601, pursuant to KRS 61.880(2), or by filing an original action in Franklin Circuit Court under KRS 61.882. If you first appeal to the Attorney General but are dissatisfied with the Attorney General’s decision, you may further appeal to Circuit Court pursuant to KRS 61.880(5).

Sincerely,



Chad Zimlich, Deputy General Counsel
Kentucky Cabinet for Economic Development