51F009 (08-14)

COMMONWEALTH OF KENTUCKY
**FINANCE AND ADMINISTRATION CABINET**
**DEPARTMENT OF REVENUE**
FRANKFORT
40601-2103

August 22, 2016

KY FINANCE AND ADMN CABINET
ATTN: ED ROSS
702 CAPITAL ANNEX ROOM 484
FRANKFORT, KY 40601

LOCATION ADDRESS

702 CAPITOL AVE RM 484 CAPITAL
FRANKFORT, KY 40601-

PURCHASE EXEMPTION NUMBER: ST037187

EFFECTIVE DATE: 07/29/1985

SUBJECT: STATE OF KENTUCKY EXEMPTION FROM KENTUCKY SALES AND USE TAX

Based on information submitted in your Application for Purchase Exemption -- Sales and Use Tax, you are hereby authorized to purchase tangible personal property, or services, including utilities, without paying or reimbursing the vendor for the sales or use tax with respect to such purchases. A copy of this letter should be presented to the vendor to be retained as authorization to make such exempt sales.

Every vendor making such sales must require an official or an employee exercising comparable authority within the state government agency listed above to sign and acknowledge in writing on a copy of the invoice that the sale and delivery of the property was actually made to a unit of the state government. The invoice shall be retained by the vendor as documentary evidence in support of the deduction of the sale from gross receipts on the vendor's sales and use tax return. For proper reporting, the vendor must deduct receipts from these exempt sales on Line 6 of the sales and use tax return.

If any of the property or service is not used for an exempt purpose, the purchaser will be required to pay any tax due on purchases made tax-free under this exemption.

Any official or employee of a unit of federal, state, or local government who uses their position to make tax-free purchases for their own personal use, or for that of any other person, will be subject to the penalties provided in KRS 139.990 and other applicable laws.

In the event there is a change in your name, address, or operations from the information submitted in your application, you must notify the Department of Revenue in writing of the change immediately.

If you require additional information or assistance in this matter, please contact the undersigned at: Department of Revenue, Division of Sales and Use Tax, Station 67, PO Box 181, Frankfort, KY 40602-0181, or call 502-564-5170.

Connie Rodgers

Connie Rodgers, Supervisor
Certification Section
Division of Sales and Use Tax

Enclosure