

COMMONWEALTH OF KENTUCKY
FINANCE AND ADMINISTRATION CABINET
DEPARTMENT OF REVENUE
FRANKFORT
40620

March 1, 2004

FINANCE AND ADMN CABINET
ATTN: KIM TOMPKINS
702 CAPITOL ANNEX ROOM 484
FRANKFORT KY 40601

LOCATION ADDRESS:
CAPITOL ANNEX ROOM 393
FRANKFORT KY 40601-

PURCHASE EXEMPTION NUMBER: ST037187

EFFECTIVE DATE: 03/24/1982

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 Revenue Cabinet in writing of the change immediately.

For additional information, please write: Revenue Cabinet, Sales and Use Tax Section, Station 53, PO Box 181, Frankfort, KY 40602-0181. Phone 502-564-5170.



Kevin West, Supervisor
Sales and Use Tax Branch
Division of Compliance and Taxpayer Assistance