

HVAC - Equipment Pre-Purchase (Mechanical/Electrical)

Section 236414-1

Typically, except for large chillers **see Section 236414-2 HVAC Life Cycle Procurement**, mechanical and electrical equipment will not be purchased directly by the Division of Engineering and Contract Administration. The Project Manager shall approve exceptions (e.g., where the project has a tight construction schedule and pre-purchase could aid in meeting the schedule).

Equipment purchased directly from a non-installing vendor is exempt from Kentucky sales tax. Equipment furnished and installed by a contractor is subject to sales tax.