



**FINANCE AND ADMINISTRATION CABINET  
DEPARTMENT OF REVENUE  
OFFICE OF THE COMMISSIONER**

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SECRETARY

**Thomas B. Miller**  
COMMISSIONER

Kentucky Finance and Administration Cabinet  
ATTN: Joe McDaniel  
200 Mero Street, 5<sup>th</sup> Floor  
Frankfort, KY 40622

Location Address: 200 Mero Street, 5<sup>th</sup> Floor, Frankfort, KY 40622

Purchase Exemption Number: **ST-000037187**, Effective Date: **07/29/1985**

Based on information submitted in your Application for Purchase Exemption – Sales and Use Tax, you are hereby authorized to purchase tangible personal property on 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 city government department 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 city 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.

[Type here]

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

Certification Section, Division of Sales and Use Tax

Email: [DOR.WebResponseSalesTax@ky.gov](mailto:DOR.WebResponseSalesTax@ky.gov)