

**INFORMATION SHARING AND ASSIGNMENT AGREEMENT FOR
ENERGY EFFICIENCY PROJECT INCENTIVE**

This information-sharing agreement and assignment agreement is hereby entered into between the Department of Revenue and the following parties:

Manufacturer
Kentucky Sales/Use Acct. # _____

Contact Person _____
Address _____

Phone _____

Vendor
Kentucky Sales/Use Acct. # _____

Contact Person _____
Address _____

Phone _____

Contractor (if applicable)
Kentucky Sales/Use Acct. # _____

Contact Person _____
Address _____

Phone _____

Purpose

The purpose of this agreement is to facilitate the payment of incentives allowed a Manufacturer under KRS 139.518, sales or use tax refund on energy-efficiency products used at a manufacturing plant. These incentives consist of a sales and use tax refund to a Manufacturer for preapproved purchases of new or replacement machinery or equipment that reduces the consumption of energy or energy-producing fuels in the manufacturing process at a plant facility in this state by at least fifteen percent (15%) measured in megawatts, gallons, or other measurable units of energy, while maintaining or increasing the number of units of production for that same period.

In order for the Manufacturer's sales and use tax refund incentives to be properly verified and paid, it is necessary that information be shared by and among the Department and the Manufacturer, its vendors, contractors and other related parties. To enable the verification and proper and accurate allowance of sales and use tax refund incentives without any violation of the taxpayer confidentiality laws (KRS 131.190; 131.081(15); 131.990), the Manufacturer and other parties listed above hereby enter into this information-sharing agreement pursuant to KRS 139.518.

Terms of Agreement

1. The Department agrees to consider the Manufacturer's application for sales and use tax refund incentives under KRS 139.518 and to remit payment of the refund incentives to the Manufacturer if it determines after appropriate verification of the application and submitted documentation that the claim is valid. The Manufacturer understands and agrees that the Department may reduce the amount of refund incentives so allowed by the amount of compensation paid the Vendor/Contractor listed above and by any outstanding debts or liabilities owed to the Commonwealth or to any person for whom the Commonwealth has an obligation to collect debts or liabilities of the Manufacturer.
2. The Manufacturer and the Vendor and Contractor (if applicable) listed above agree that the Department may disclose the status and final disposition of the Manufacturer's application for sales and use tax refund incentives under KRS 139.518 to the Vendor and Contractor as well as the Manufacturer. The parties to this Agreement further agree that these disclosures by the Department will not constitute a violation of the taxpayer confidentiality laws.
3. The Vendor or Contractor listed above agrees that it is the person who paid to the Department sales and use tax on purchases that are the subject of the Manufacturer's application for sales and use tax refund incentives under KRS 139.518. The Vendor or Contractor listed above agrees to provide the Department with whatever records, documents and other information the Department may need to verify the Manufacturer's application for sales and use tax refund incentives under KRS 139.518 for approved expenses. The Vendor or Contractor agrees that the Department may disclose to the Manufacturer records, documents and other information furnished by the Vendor or Contractor to the Department under this paragraph and that such disclosure by the Department shall not constitute a violation of the taxpayer confidentiality laws. The Vendor or Contractor further agrees that the Manufacturer is the proper party to receive the sales and use tax refund incentives for the approved purchases, as defined and provided in KRS 139.518.
4. The parties of this Agreement understand and agree that this agreement shall relate only to the Manufacturer's application for sales and use tax refund incentives for approved purchases under KRS 139.518. The Vendor and Contractor remain responsible for timely protesting assessments or seeking refunds of sales and use taxes paid on other transactions that are not the subject of the Manufacturer's application.
5. This Agreement shall be governed by the laws of the Commonwealth of Kentucky and any legal proceeding for the enforcement of this Agreement or for the resolution of any dispute over its meaning or effect may be brought only in the Circuit Court of Franklin County, Kentucky.
6. The persons signing this Agreement below represent and warrant that they are duly authorized to execute this agreement on behalf of the parties for whom they sign.

This Agreement shall be effective upon its execution below by all applicable parties.

Manufacturer (please print)

(print name)

Title

Date

Vendor (please print)

(print name)

Title

Date

Contractor (please print)

(print name)

Title

Date

Department of Revenue

(print name)

Title

Date

By _____
(signature)

Subscribed and sworn to before me this
the ___ day of _____, 20__.

Notary Public
State at Large
My Commission Expires: _____.

By _____
(signature)

Subscribed and sworn to before me this
the ___ day of _____, 20__.

Notary Public
State at Large
My Commission Expires: _____.

By _____
(signature)

Subscribed and sworn to before me this
the ___ day of _____, 20__.

Notary Public
State at Large
My Commission Expires: _____.

By _____
(signature)

Subscribed and sworn to before me this
the ___ day of _____, 20__.

Notary Public
State at Large
My Commission Expires: _____.