

Disaster Assistance through Sales Tax Refunds on Building Materials

There is an option to file refund requests for sales and use tax paid on building materials purchased for the purpose of repairing or replacing a building damaged or destroyed by a disaster within a declared federal disaster area in Kentucky. There are no areas open for refund claims at this time.

The deadline for filing sales tax refund claims is within three years from the date the area is declared a disaster.

To assist communities with rebuilding efforts, there is a provision within Kentucky's tax code that provides an opportunity for a refund of sales and use tax paid for building materials permanently installed in the repair or replacement of buildings damaged in counties covered under a federal disaster relief declaration ([KRS 139.519](#)).

Kentucky Administrative Regulation [103 KAR 31:170](#) provides guidelines on how to submit a refund request with the proper documentation required. For additional information, please read our list of [Frequently Asked Questions](#).

Applicable forms for property owners who have completed repairs or reconstruction of buildings damaged or destroyed in the disaster areas are available at <http://revenue.ky.gov/Get-Help/Pages/Forms.aspx>

Telephone assistance is available at [502-564-5170](tel:502-564-5170) (Option 1).