



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

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**Andy Beshear**  
GOVERNOR

**Holly M. Johnson**  
SECRETARY

**Thomas B. Miller**  
COMMISSIONER

Craig Johnson  
Executive Director  
Streamlined Sales Tax Governing Board, Inc.  
100 Majestic Drive, Suite 400  
Westby, WI 54667

Re: Kentucky's 2025 SSUTA Compliance Recertification

Dear Mr. Johnson:

Pursuant to Section 803 of the Streamlined Sales and Use Tax Agreement ("Agreement") and Rule 803.1, on behalf of the commonwealth of Kentucky, a Streamlined Sales Tax Governing Board member, and as the Commissioner of the KY Department of Revenue, I hereby certify to the Streamlined Sales Tax Governing Board that Kentucky is in substantial compliance with the terms of the Agreement as of July 1, 2025.

No changes have been made to Kentucky's statutes, rules, regulations, or other authorities that could affect our compliance with the terms of the Agreement since July 1, 2024.

There was an enactment from the 2025 legislative session that created a sales and use tax exemption for bullion and collectible coinage, effective March 27, 2025, and retroactive to August 1, 2024. We have posted this information on our website ([Sales and Use Tax Paid for Purchases of Bullion and Collectible Currency](#)) and submitted the corresponding Form TC0001 to the CSPs. Test decks have been submitted and approved accordingly.

As part of this annual recertification, Kentucky has updated its Online Certificate of Compliance and Taxability Matrix (Part 1 – Library of Definitions and Part 2 – Tax Administration Practices), which reflect Kentucky's laws enacted through August 1, 2025, and has approved them to be published on the Streamlined Sales Tax Governing Board website beginning July 24, 2025. They (or links to them) will be posted on our website at: [Streamlined Sales Tax - Department of Revenue](#).

If you have any questions regarding Kentucky's compliance with the Streamlined Sales and Use Tax Agreement, please contact Richard Dobson, Executive Director of the Office of Sales & Excise Taxes at [Richard.Dobson@ky.gov](mailto:Richard.Dobson@ky.gov) or (502) 564-5523.

2025 SSUTA Compliance Recertification

As the chief executive of the Kentucky Department of Revenue, I also declare that the Online Certificate of Compliance and Online Taxability Matrix are true, correct, and complete to the best of my knowledge and belief.

Thomas B. Miller

Commissioner, KY Department of Revenue July 24, 2025

Signature

Title

Date