



**FINANCE AND ADMINISTRATION CABINET  
DEPARTMENT OF REVENUE**

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**Andy Beshear**  
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**Holly M. Johnson**  
SECRETARY

**Thomas B. Miller**  
COMMISSIONER

July 30, 2024

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

Re: Kentucky's 2024 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 state of Kentucky, a Streamlined Sales Tax Governing Board member state, and as Tax Commissioner of the Kentucky 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, 2024.

No changes have been made to Kentucky's statutes, rules, regulations, or other authorities that could affect Kentucky's compliance with the terms of the Agreement since July 1, 2023.

As part of this annual recertification, Kentucky 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, 2024 and has approved them to be published on the Streamlined Sales Tax Governing Board website beginning July 30, 2024. They (or links to them) will be posted on the Department of Revenue's website at: [Sales & Use Tax - Department of Revenue \(ky.gov\)](https://www.ky.gov/finance/sales-use-tax).

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

Streamlined Sales Tax 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*

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Signature	Title	Date