



**MATTHEW G. BEVIN**  
Governor

**OFFICE OF SALES AND EXCISE TAXES**

DEPARTMENT OF REVENUE  
FINANCE AND ADMINISTRATION CABINET  
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**William M. Landrum III**  
Secretary

**DANIEL P. BORK**  
Commissioner

**RICHARD DOBSON**  
Executive Director

July 31, 2018

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

Re: Kentucky's 2018 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 Executive Director of the Office of Sales and Excise Taxes within the 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 August 1, 2018.

No changes have been made to Kentucky statutes, rules, regulations, or other authorities that could affect Kentucky's compliance with the terms of the Agreement since August 1, 2017.

As part of this annual recertification, Kentucky updated its Online Certificate of Compliance and Taxability Matrix that reflect Kentucky's laws as enacted through the 2018 Kentucky General Assembly and has approved them to be published on the Streamlined Sales Tax Governing Board website beginning August 1, 2018. They (or links to them) will be posted on the Department of Revenue's website at: <http://revenue.ky.gov/Business/Sales-Use-Tax/Pages/default.aspx>.

If you have any questions regarding Kentucky compliance with the Streamlined Sales and Use Tax Agreement, please contact me at [richard.dobson@ky.gov](mailto:richard.dobson@ky.gov) or (502) 564-9977.

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.

Sincerely,

Richard A. Dobson  
Executive Director  
Office of Sales and Excise Taxes  
Department of Revenue