



Andy Beshear
GOVERNOR

**FINANCE AND ADMINISTRATION CABINET
DEPARTMENT OF REVENUE
OFFICE OF SALES AND EXCISE TAXES**

State Office Building
501 High Street, Station 50
Frankfort, Kentucky 40601-3462
Phone: (502) 564-5523
Fax: (502) 564-9565

Holly M. Johnson
SECRETARY

Thomas B. Miller
COMMISSIONER

Richard Dobson
EXECUTIVE DIRECTOR

July 28, 2022

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

Re: Kentucky's 2022 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 & Excise Taxes, 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, 2022.

During the 2022 legislative session, the General Assembly made substantial changes to expand the sales and use tax base in Kentucky with inclusion of 34 additional taxable services through the enactment of House Bill 8, effective January 1, 2023. In addition, the passage of Senate Bill (SB) 121, set the deadline for all farmers seeking applicable sales and use tax exemptions on their purchases to apply for an Agricultural Exemption Number by January 1, 2023. SB 121 relaxes exemption certificate documentation requirements, but there is no conflict with the exemption administration rules within Section 317 of the SSUTA. Here are links to these respective legislative amendments to the Kentucky sales and use tax law: [2022 House Bill 8](#), [2022 Senate Bill 121](#).

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, 2022 and has approved them to be published on the Streamlined Sales Tax Governing Board website beginning July 29, 2022. They (or links to them) will be posted on Kentucky's [website](#).

SSUTA Recertification

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 or 502-564-5523.

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 Dobson, Executive Director
Office of Sales & Excise Taxes
KY Department of Revenue