

Notice to Farmers

- KRS 139.481, passed in the 2020 legislative session, requires the Department of Revenue to issue Agriculture Exemption numbers to farmers who meet the exemption qualifications in the statute for exempt purchases on or after January 1, 2022. The agricultural exemptions available to farmers have not changed, but farmers will need a Department-issued exemption number to continue making purchases exempt from sales and use tax in 2022.
- The system to issue the Agriculture Exemption numbers will be available soon and the Department will update this notice with additional instructions for submitting the application (Form 51A800) at that time.
- Farmers may continue, for the present, making qualified exempt purchases by issuing Form 51A158 or 51A159 as applicable without an assigned Agriculture Exemption number.
- If there are additional questions, taxpayers can contact the Division of Sales and Use Tax at (502)564-5170, option 1 or at DOR.Webresponsesalestax@ky.gov .