

103 KAR 31:102. Rebate for a governmental public facility.

RELATES TO: KRS 139.010, 139.200, 139.533

STATUTORY AUTHORITY: KRS 131.130(1), 139.710

NECESSITY, FUNCTION, AND CONFORMITY: KRS 131.130(1) requires the Department of Revenue to promulgate administrative regulations necessary for the administration and enforcement of all tax laws in Kentucky. KRS 139.710 authorizes the department to administer the provisions of KRS Chapter 139 relating to the assessment, collection, refund, and administration of sales and use taxes. KRS 139.533 establishes the sales tax rebate provisions for sales of admissions to and sales of tangible personal property at a governmental public facility. This administrative regulation establishes the requirements and procedures to apply for the sales tax rebate created by KRS 139.533.

Section 1. Definitions.

- (1) "Effective date" is defined by KRS 139.533(1)(a).
- (2) "Governmental entity" is defined by KRS 139.533(1)(b).
- (3) "Public facility" is defined in KRS 139.533(1)(c).

Section 2. Registration Process.

- (1) To determine eligibility for the sales tax rebate under KRS 139.533, the governmental entity shall submit to the Department of Revenue a fully completed Governmental Public Facility Sales Tax Rebate Registration, Form 51A400.
- (2) The department shall notify the qualifying governmental entity of the effective date for sales eligible for the sales tax rebate according to the provisions of KRS 139.533(1)(a) and (3).

Section 3. Quarterly Rebate Application Requirements.

- (1) An approved governmental entity shall file the following within the sixty (60) day timeframe as provided for in KRS 139.533(4):
 - (a) A fully completed Governmental Public Facility Application for Sales Tax Rebate, Form 51A401; and
 - (b) A properly executed Vendor Assignment Agreement for Sales at a Qualifying Public Facility, Form 51A402, for any seller other than the qualifying governmental entity whose receipts are included in the rebate request.
- (2) To be considered valid, all applications and other documents required shall be post-marked, electronically submitted or, if delivered by messenger, hand-stamped by the department by the date required.
- (3) The department shall pay the rebate amount determined due within the forty-five (45) day timeframe as provided for in KRS 139.533(5).

Section 4. Recordkeeping Requirements.

- (1) The qualifying governmental entity shall keep adequate and complete records supporting each rebate request for at least four (4) years as provided for in KRS 139.720.
- (2) The department may audit part or all of the records of all parties involved as necessary to verify the refund request and to ensure compliance with KRS 139.533.

Section 5. Forms. The forms listed herein may be inspected, copied, or obtained, subject to applicable copyright law, at:

- (1) The Kentucky Department of Revenue, 501 High Street, Frankfort, Kentucky 40620;
- (2) At a Kentucky Taxpayer Service Center during business hours; or

(3) On the department website at <http://revenue.ky.gov>. (37 Ky.R. 945; eff. 11-5-2010; 44 Ky.R. 1107; eff. 2-2-2018.)