

Eligibility Application for Qualifying Attraction Sales Tax Incentive



Sponsoring Entity					
	Name		Kentucky Sales Tax Account Number		
Mailing Address					
	Number and Street	City	County	State	Zip Code
Contact Information					
	Name		Telephone Number	Email Address	
Venue					
	Name		Kentucky Sales Tax Account Number		
Venue Address					
	Number and Street	City or Town		State	Zip Code
Entertainment Event Name					
Description					
Dates					
	Must be a minimum of 2 consecutive days.				
Expected Attendance					
	Must be a minimum of 60,000.				
Venue Agreement	<p>Does the sponsoring entity have a contractual agreement in place with the venue to host this entertainment event for at least 5 consecutive years? Yes _____ No _____</p> <p>If yes, please provide a copy of these contract terms.</p>				

I, the undersigned, do declare under penalties of perjury that I have examined this application (including any accompanying statements or schedules and reports), and to the best of my knowledge and belief, the information and statements regarding the sales tax incentive provided in KRS 139.5325 on sales of admissions, tangible personal property, and services at a qualifying attraction contained herein are true, complete and correct, and that I am duly authorized to sign this application.

Signature _____ Title _____

Date _____

Instructions for Claiming the Incentive:

- 1) At least sixty (60) days prior to the first event for consideration as a qualifying attraction, the sponsoring entity shall file the initial application with the Department including sufficient information regarding the entertainment event to demonstrate whether it qualifies for the sales tax incentive.
- 2) The sponsoring entity and facility operator of a qualifying attraction shall be granted a sales tax incentive totaling 50% of the Kentucky sales tax generated on the sale of admissions, tangible personal property, and services at the qualifying attraction.
- 3) After approval of its initial application and the completion of the qualifying attraction, the sponsoring entity shall apply for the sales tax incentive no earlier than thirty (30) days following the end of the month during which sales taxes generated from the qualifying attraction are collected.
- 4) The incentive will be allocated as follows: fifty percent (50%) shall be paid to the facility operator and utilized to support operations and maintenance at the venue, and fifty percent (50%) to the sponsoring entity.
- 5) Only one incentive request shall be made for each qualifying attraction each year.
- 6) A refund can only be requested for Kentucky sales tax paid at the qualifying attraction.
- 7) If applicable, the amount of refund requested will be reduced by the amount of compensation taken when the sales or use tax was paid or by the amount of any tax liability due the Commonwealth of Kentucky by the applicant.
- 8) Interest shall not be allowed or paid on any refund.
- 9) Attach a schedule of the sales tax collected by each vendor at the qualifying attraction.
- 10) Attach copies of the information-sharing agreements with vendors or other related parties for verification of their remittance totals (Form 51A290).
- 11) Mail completed applications and supporting documentation to the Kentucky Department of Revenue, Division of Sales and Use Tax, P. O. Box 181, Frankfort, Kentucky 40602-0181.

Any questions may be directed to the Sales and Use Tax Division at (502) 564-5170 or email: DOR.WebResponseSalesTax@ky.gov