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- TO: Scott Peterson, Executive Director Streamlined Sales Tax Governing Board, Inc. 4219 Hillsboro Pike, Suite 234 Nashville, TN 37215 Scott.Peterson@sstgb.org
- FROM: Richard Dobson, Executive Director Office of Sales and Excise Taxes Department of Revenue
- DATE: July 25, 2011

RE: Kentucky's Annual Recertification

Please see the enclosed Streamlined Sales Tax Compliance Certification and Taxability Matrix for the Commonwealth of Kentucky. We believe these documents confirm that Kentucky remains in substantial compliance with the Streamlined Sales and Use Tax Agreement (SSUTA).

The 2011 Kentucky General Assembly enacted HB 429 to maintain SST compliance with the KY tax code. The main components of the bill clarified the sourcing of digital property according to the explicit terms of Section 310, added the seller burden of proof relief according to the 120-day rule in Section 317, clarified seller liability relief if caused by taxability matrix errors, and added a provision for seller protection from underpayment of tax if the sales tax rate is changed without a 30-day public notice.

If you should have any questions or require further explanation of the contents of these materials, please do not hesitate to contact me further. Thank you for your consideration of this filing.

