

PART 29

TAXES

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(a) The Commonwealth of Kentucky provides procedures for obtaining an exemption to the Kentucky Sales and Use Tax for sales made directly to the Federal Government (Kentucky Regulation 103 KAR 30:235). DLA activities may apply for this exemption. Requests for copies of the application forms should be directed to:

Department of Revenue  
Sales and Severance Tax Division  
Annex Building  
Frankfort, KY 40601

Copies are also available from the Department's 11 regional offices.

(b) The regulation and instructions on the reverse side of the application form require each administrative division within a Federal unit, which makes purchases in its own name, to file a separate application. Kentucky will then issue an exemption authorization letter to that unit. Each contractor in Kentucky doing business with that unit will then request a copy of this exemption authorization letter. Once we furnish a copy to our contractors, they should retain it in their files for use in connection with claiming deductions in their state sales and use tax returns with respect to sales to the Federal Government.

(c) Solicitations which anticipate responses from firms in the Commonwealth of Kentucky should include the clause at 52.229-9001.