

COMMONWEALTH OF KENTUCKY
REVENUE CABINET
Frankfort
05/11/94

BROWNSBORO FARMS CITY OF

8455 BROWNSBORO RD
LOUISVILLE KY 40241-1626

PURCHASE EXEMPTION NUMBER: CT-056-161

EFFECTIVE DATE: 06/30/78

Location Address:
8455 BROWNSBORO RD
LOUISVILLE KY 40241-1626

SUBJECT: Purchases Exempt from Sales & Use Tax

Based on the information submitted in your "Application for Purchase Exemption", you are hereby authorized to purchase tangible personal property or services without paying or reimbursing the vendor for the sales or use tax with respect to such purchases. A copy of this letter should be presented to the vendor to be retained by him as authorization to make such sales.

Every vendor making such sales must require an official or an employee exercising comparable authority of the federal, state or local governmental unit to sign and acknowledge in writing on a copy of the invoice that the sale and delivery of the property was actually made to a unit of federal, state or local government. The invoice shall be retained by the vendor as documentary evidence in support of his deduction of the sale from gross receipts on his sales tax return. For proper reporting, the vendor must deduct receipts from these sales on Line 6 of his return.

If any of the property or service is not used for an exempt purpose, the purchaser will be required to pay any tax due on purchases made tax free under this exemption.

Any official or employee of a unit of federal, state or local government who uses his position to make tax free purchases for his own personal use or ~~that of~~ any other person will be subject to the penalties provided in KRS 139.990 and other applicable laws.

In the event there is a change in your name, address or operations from the information submitted in your application, you must notify the Cabinet in writing of the change immediately.



Richard Dobson
Sales & Use Tax Section
Division of Compliance
and Taxpayer Assistance
Tel. Number (502) 564-4581