The above company is authorized to report and pay directly to the Department of Revenue the sales and use tax on all purchases of tangible personal property, and digital property, excluding energy and energy-producing fuels.

Retailers are authorized to sell tangible personal property, and digital property, excluding energy and energy-producing fuels, directly to the above company without receipt of the sales and use tax, provided they are issued a copy of this authorization and retain the copy in their records. Retailers making non-taxed sales under this authorization must report those sales in accordance with Kentucky Administrative Regulation 103 KAR 31:030, Section 5, Direct Pay Authorization.

Retailers shall not accept this document for unauthorized purchases or from unauthorized persons. This authorization is not valid for use by construction contractors under contract with the above company.

Office of Sales and Excise Taxes
Division of Sales and Use Tax
(502) 564-5170