



Commonwealth of Kentucky
Finance and Administration Cabinet
DEPARTMENT OF REVENUE
OFFICE OF SALES AND EXCISE TAXES

501 High Street
Frankfort, KY 40601-2103
www.revenue.ky.gov

Holly M. Johnson
Secretary

Thomas B. Miller
Commissioner

Andy Beshear
Governor

July 30, 2021

Craig Johnson, Executive Director
Streamlined Sales Tax Governing Board, Inc.
100 Majestic Drive, Suite 400
Westby, WI 54667

Re: Kentucky's 2021 SSUTA Compliance Recertification

Dear Mr. Johnson:

Pursuant to Section 803 of the Streamlined Sales and Use Tax Agreement ("Agreement") and Rule 803.1, on behalf of the state of Kentucky, a Streamlined Sales Tax Governing Board member state, and as Executive Director of the Office of Sales & Excise Taxes of the Department of Revenue, I hereby certify to the Streamlined Sales Tax Governing Board that Kentucky is in substantial compliance with the terms of the Agreement as of August 1, 2021.

In 2021, the General Assembly enacted HB 249 to address a previously identified compliance issue regarding the requirement for marketplace providers to maintain an account and filing for their direct sales with the additional requirement to register and file separately to report sales facilitated by their third-party sellers. These changes are in KRS 139.450 at the following link: <https://apps.legislature.ky.gov/law/statutes/statute.aspx?id=51765>. Other recent changes to Kentucky's sales and use tax laws either are outside the scope of the terms of the Agreement or are minor amendments reflected in the updates provided with our recertification.

As part of this annual recertification, Kentucky has updated its Online Certificate of Compliance and Taxability Matrix (Part 1 – Library of Definitions and Part 2 – Tax Administration Practices) which reflect Kentucky's laws enacted through August 1, 2021 and has approved them to be published on the Streamlined Sales Tax Governing Board website beginning July 30, 2021. They (or links to them) will be posted on the Department's website at: <https://revenue.ky.gov/Business/Sales-Use-Tax/Pages/default.aspx>

If you have any questions regarding Kentucky's compliance with the Streamlined Sales and Use Tax Agreement, please contact Richard Dobson at Richard.Dobson@ky.gov or 502-564-5523.

I also declare that the Online Certificate of Compliance and Online Taxability Matrix are true, correct, and complete to the best of my knowledge and belief.

Sincerely,

Richard Dobson, Executive Director
Office of Sales & Excise Taxes
KY Department of Revenue