



Andy Beshear
GOVERNOR

**FINANCE AND ADMINISTRATION CABINET
DEPARTMENT OF REVENUE
OFFICE OF SALES AND EXCISE TAXES**

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Holly M. Johnson
SECRETARY

Thomas B. Miller
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Richard Dobson
EXECUTIVE DIRECTOR

July 28, 2023

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

Re: Kentucky's 2023 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, 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, 2023.

The Kentucky Legislature continues to make substantial expansions to our sales and use tax base; however, none of the 2023 changes from [HB 360](#) impacted the state's compliance with the SSUTA. Many of these changes provided clarifications and/or repeals to some of the 34 additional services that became taxable, effective January 1, 2023, due to the enactment of HB 8 during the 2022 Kentucky General Assembly.

As part of this annual recertification, Kentucky 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, 2023, and has approved them to be published on the Streamlined Sales Tax Governing Board website beginning July 28, 2023. They (or links to them) will be posted on the Kentucky Department of Revenue's website.

2023 SSUTA Compliance Recertification

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.

Based upon the authority vested in me as the Executive Director of the Office of Sales & Excise Taxes, 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,

A handwritten signature in black ink that reads "Richard Dobson". The signature is written in a cursive style with a large, prominent "R" and "D".

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