



Andy Beshear
GOVERNOR

**FINANCE AND ADMINISTRATION CABINET
DEPARTMENT OF REVENUE
OFFICE OF THE COMMISSIONER**

State Office Building
501 High Street
Frankfort, Kentucky 40601-3462
Phone: (502) 564-3226
Fax: (502) 564-3875

Holly M. Johnson
SECRETARY

Thomas B. Miller
COMMISSIONER

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

Re: Kentucky's 2025 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 commonwealth of Kentucky, a Streamlined Sales Tax Governing Board member, and as the Commissioner of the KY 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 July 1, 2025.

No changes have been made to Kentucky's statutes, rules, regulations, or other authorities that could affect our compliance with the terms of the Agreement since July 1, 2024.

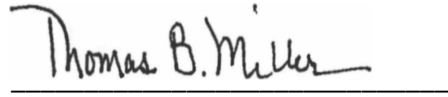
There was an enactment from the 2025 legislative session that created a sales and use tax exemption for bullion and collectible coinage, effective March 27, 2025, and retroactive to August 1, 2024. We have posted this information on our website ([Sales and Use Tax Paid for Purchases of Bullion and Collectible Currency](#)) and submitted the corresponding Form TC0001 to the CSPs. Test decks have been submitted and approved accordingly.

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, 2025, and has approved them to be published on the Streamlined Sales Tax Governing Board website beginning July 24, 2025. They (or links to them) will be posted on our website at: [Streamlined Sales Tax - Department of Revenue](#).

If you have any questions regarding Kentucky's compliance with the Streamlined Sales and Use Tax Agreement, please contact Richard Dobson, Executive Director of the Office of Sales & Excise Taxes at Richard.Dobson@ky.gov or (502) 564-5523.

2025 SSUTA Compliance Recertification

As the chief executive of the Kentucky Department of Revenue, 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.

Handwritten signature of Thomas B. Miller in black ink, written over a horizontal line.

Signature

Commissioner, KY Department of Revenue July 24, 2025

Title

Date