



Andy Beshear
GOVERNOR

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

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Holly M. Johnson
SECRETARY

Thomas B. Miller
COMMISSIONER

July 29, 2026

Craig Johnson
Executive Director
Streamlined Sales Tax Governing Board, Inc.
100 Majestic Drive, Suite 300
Westby, WI 54667

Re: Kentucky's 2026 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 charter member state, and as Commissioner 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 July 1, 2026.

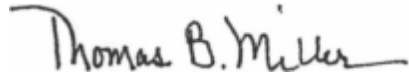
No changes have been made to Kentucky's statutes, rules, regulations, or other authorities that could affect Kentucky's compliance with the terms of the Agreement since July 1, 2025. House Bill 757 was the primary tax legislation enacted by the 2026 General Assembly, which removed the economic nexus standard of 200 or more sales transactions as a registration requirement for remote retailers ([KRS 139.340](#)) and marketplace providers ([KRS 139.450](#)). Data brokering services were added to the sales and use tax base, pay phone receipts also became taxable, and 501(c)(3) religious organizations are no longer subject to tax on their sales receipts that are part of their religious function. These changes are effective August 1, 2026.

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, 2026, and has approved them to be published on the Streamlined Sales Tax Governing Board website beginning July 30, 2026. 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 at Richard.Dobson@ky.gov or at 502-564-5523.

As chief executive officer 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.

Sincerely,

A handwritten signature in black ink that reads "Thomas B. Miller". The signature is written in a cursive style with a long horizontal line extending from the end of the name.

Thomas B. Miller, Commissioner
Department of Revenue

Copy: Richard Dobson, Executive Director
Office of Sales & Excise Taxes