

# SmartPay State Tax Exemption Information Form

GSA SmartPay® 2

[www.gsa.gov/smartpay](http://www.gsa.gov/smartpay)



## I. STATE / JURISDICTION / U.S. TERRITORY INFORMATION

Please indicate the state / jurisdiction / U.S. territory for which you are reporting:

State / Jurisdiction / U.S. Territory: **KENTUCKY**

## II. TAX EXEMPTION LISTINGS

Please indicate which of the following tax exemptions your state / jurisdiction / U.S. territory provides to government customers with centrally billed accounts and/or individually billed accounts as described below. Please also use this section to provide a description of the applicable tax exemptions, pertinent statutes, regulations, court rulings, etc. that pertain to the type of tax exemption.

Centrally Billed Accounts (CBAs) are charge card accounts paid directly by the government to the issuing bank.

Individually Billed Accounts (IBAs) are charge card accounts paid directly by the cardholder to the issuing bank, but cardholders are reimbursed by the government, as official government expenses.

Individual State Tax Exemption Listing (Please place an "X" in the box are exempt from taxes)		Additional Information (Description, pertinent statutes, regulations, etc.)
<b>Sales Tax</b>	<input checked="" type="checkbox"/> Travel : Centrally Billed Accounts (CBAs) <input checked="" type="checkbox"/> Purchase: Centrally Billed Accounts (CBAs) <input checked="" type="checkbox"/> Fleet: Centrally Billed Accounts (CBAs)	
	<input type="checkbox"/> Travel : Individually Billed Accounts (IBAs)	Subject to Kentucky sales tax
<b>Lodging Tax</b>	<input type="checkbox"/> Travel : Centrally Billed Accounts (CBAs)	There is no exemption from the state-wide lodging tax.
	<input type="checkbox"/> Travel : Individually Billed Accounts (IBAs)	There is no exemption from the state-wide lodging tax.
<b>Hotel Occupancy Tax</b>	<input type="checkbox"/> Travel : Centrally Billed Accounts (CBAs)	
	<input type="checkbox"/> Travel : Individually Billed Accounts (IBAs)	
<b>Public Accommodation Tax</b>	<input type="checkbox"/> Travel : Centrally Billed Accounts (CBAs)	
	<input type="checkbox"/> Travel : Individually Billed Accounts (IBAs)	
<b>Tourism Tax</b>	<input type="checkbox"/> Travel : Centrally Billed Accounts (CBAs)	
	<input type="checkbox"/> Travel : Individually Billed Accounts (IBAs)	
<b>Fleet Tax</b>	<input checked="" type="checkbox"/> Gasoline <input checked="" type="checkbox"/> Diesel Fuel <input checked="" type="checkbox"/> Alternative Fuel	Purchases of motor fuels in bulk from a licensed dealer are exempt from paying the Motor Fuel Taxes.
	<input type="checkbox"/> Maintenance	
<b>Other Tax</b>	<input type="checkbox"/> Other: please specify _____  <input type="checkbox"/> CBA <input type="checkbox"/> IBA	

### III. TAX EXEMPTION FORMS

As indicated in GSA's letter, we request that the GSA SmartPay® 2 cards' design and structure suffice for tax exemption certification. If this is not possible, please indicate if your state / jurisdiction / U.S. territory requires government customers to complete any documentation in order to receive a tax exemption. Also, please indicate the website address for accessing any required forms; you may also provide the form via an email attachment.

	Tax Exempt Documentation	Website Address or Hyperlink:
1		
2		
3		

### IV. TAX RECOVERY PROCEDURES

Please indicate the procedures that government customers should follow in the event that taxes are charged to official government transactions in error.

#### Tax Recovery Procedures:

If the government agency is charged sales tax in error they will need to provide documentation to their vendor to verify the exemption. The vendor can then apply for a refund with Kentucky by amending their sales tax return and filing a refund application (Form 51209). The vendor will need to provide the refund to the government agency.

### V. CONTACT INFORMATION

Please indicate the point-of-contact for follow-up questions related to your tax exemption policies.

Last Name, First Name:	Bennett, Tim
Name of Agency:	Kentucky Department of Revenue
Office Address (Line 1):	501 High Street
Office Address (Line 2):	P O Box 181
City, State Zip:	Frankfort KY 40601
Phone Number:	502-564-8913
Fax Number:	502-564-2041
Email Address:	Tim.Bennett@ky.gov
Web Address:	

Thank you for your assistance in this important matter!