## 51A151 (1-08) Commonwealth of Kentucky **DEPARTMENT OF REVENUE**

## ENTERPRISE ZONE SALES AND USE TAX EXEMPTION CERTIFICATE FOR QUALIFIED BUSINESSES MACHINERY AND EQUIPMENT



This certificate may be executed by a qualified business designated by the Enterprise Zone Authority of Kentucky only for those purchases of machinery and equipment which qualify for exemption from sales and use tax under Kentucky Revised Statute 154.45-090(3). See Kentucky Regulation 306 KAR 1:010 for further detail. Any person who makes improper use of this certificate is subject to such penalties as provided by law. \*Effective January 1, 2007, only those purchases made for installation in the Hopkinsville Enterprise Zone will qualify for exemption. All other enterprise zones have expired as follows: Louisville, Hickman, 12-31-03; Covington, Ashland, 12-31-04; Lexington, Owensboro, 12-31-05 and Knox County, Campbell County, Paducah, 12-31-06.

THE UNDERSIGNED HEREBY CERTIFIES: That the equipment or machinery to be purchased from

Name and Address of Vendor will be used within an enterprise zone as required by KRS 154.45-090(3) and will be installed at*	
	that any of the property described above is not tax-exempt, the artment of Revenue the required tax measured by the purchas
is not furnished. The use of this certifi	ption will be disallowed if complete and correct information cate by the purchaser does not constitute the issuance of a sue a separate certificate for each exempt transaction.
Under the penalties of perjury, I swear or affirm that the material matter.  Name of Qualified Business	Name of Contractor Under Contract with Qualified Business
Enterprise Zone Business Number Date Issued Issued by Enterprise Zone Authority of Kentucky (01- and 02- prefixes invalid after December 31, 2003) (03- and 04- prefixes invalid after December 31, 2004) (05- and 06- prefixes invalid after December 31, 2005) (07-, 08- and 09- prefixes invalid after December 31, 2006)	Name of Subcontractor (If Applicable)
By	By Signature Title (Company Making Purchase)
Print Name  Date	Date
Address	Address

(To be valid, this form must be executed in duplicate. Original to be retained by the seller, copy must be mailed by the seller to the Kentucky Department of Revenue, Frankfort, Kentucky 40619, with the appropriate month's return.)

he maintains a file of these certificates for a period of not less than four years as provided by KRS 139.720.

A seller of tangible personal property accepting or soliciting certificates shall be relieved from the sales and use tax only if