

51A128 (3-05)

Commonwealth of Kentucky  
DEPARTMENT OF REVENUE

**SOLID WASTE RECYCLING MACHINERY  
EXEMPTION CERTIFICATE**

**IMPORTANT**  
*Not Valid Unless  
Completed*

This certificate may be issued by a business, industry or organization for those purchases of machinery or equipment which qualify for exemption from sales and use tax under Kentucky Revised Statute 139.480(23).

**THE UNDERSIGNED HEREBY CERTIFIES:** That the machinery or equipment to be purchased, leased or rented from

\_\_\_\_\_  
Name of Vendor, Lessor or Renter

\_\_\_\_\_  
Address

constitutes machinery or equipment to be primarily used for recycling purposes to collect, source separate, compress, bale, shred or otherwise handle waste material.

The undersigned agrees that in the event the property is not used for an exempt purpose, it is understood that the undersigned is required to pay the sales and use tax measured by the purchase price of the property and that penalties provided in KRS 139.990 and other applicable laws will apply.

\_\_\_\_\_  
Name of Business or Organization

\_\_\_\_\_  
Name of Contractor Under Contract With the Business or Organization

\_\_\_\_\_  
Sales Tax Permit, Exemption or Federal Employer Identification Number

\_\_\_\_\_  
Name of Subcontractor *(If Applicable)*

By \_\_\_\_\_  
Signature Title

By \_\_\_\_\_  
Signature Title

Date \_\_\_\_\_

Date \_\_\_\_\_

Address \_\_\_\_\_

Address \_\_\_\_\_

**Caution:** A seller of tangible personal property accepting or soliciting certificates shall be relieved from the sales and use tax only if he maintains a file of these certificates for a period of no less than four years as provided by KRS 139.720.

