

ENTERPRISE ZONE SALES AND USE TAX  
EXEMPTION CERTIFICATE FOR BUILDING MATERIALS



This certificate may be executed only for those purchases of building materials which will be used in remodeling, rehabilitation or new construction in an enterprise zone so as to qualify for exemption from sales and use tax under Kentucky Revised Statute 154.45-090(2). This exemption does not apply to materials used in normal repairs and maintenance of existing structures. 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 building materials to be purchased from

\_\_\_\_\_  
Name and Address of Vendor

will be used within an enterprise zone as required by KRS 154.45-090(2) and will be permanently installed at\* \_\_\_\_\_

Cost of property to be purchased \_\_\_\_\_ Description \_\_\_\_\_

The undersigned agrees that in the event it is determined that any of the property described above is not tax-exempt, the undersigned will immediately report and pay to the Department of Revenue the required tax measured by the purchase price of the property.

**IMPORTANT:** Form to be executed in duplicate. Exemption will be disallowed if complete and correct information is not furnished. The use of this certificate by the purchaser does not constitute the issuance of a blanket certificate. Purchasers must issue a separate certificate for each exempt transaction.

Under the penalties of perjury, I swear or affirm that the information on this certificate is true and correct as to every material matter.

\_\_\_\_\_  
Name of Business or Person  
Entitled to Exemption

\_\_\_\_\_  
Name of Contractor under Contract  
with Person Entitled to Exemption

\_\_\_\_\_  
Authorized Signature

\_\_\_\_\_  
Title

\_\_\_\_\_  
Contractor's Sales or Use Tax Account Number  
(If Applicable)

Date \_\_\_\_\_

\_\_\_\_\_  
Name of Subcontractor

Address \_\_\_\_\_  
\_\_\_\_\_

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

Date \_\_\_\_\_

Address \_\_\_\_\_

**Contractor's Note:** This certificate may not be used to purchase construction equipment or consumable supplies used in fulfilling a contract.

**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 not less than four years as provided by KRS 139.720.

**(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.)**

COPY DISTRIBUTION: WHITE—Seller CANARY—Department of Revenue