

Policies - Kentucky Sales and Use Tax

Commonwealth of Kentucky
Revenue Cabinet
Frankfort, KY 40620

TO: Persons Using Facilities of the Kentucky State Fair Board

DATE: August 1, 1995

SUBJECT: Application of Kentucky Sales and Use Tax

This letter has been prepared to provide information concerning the Kentucky sales and use tax law to assist you in determining your liability for collecting and remitting the tax. The tax is imposed at the rate of six percent upon gross receipts derived from the sale of admissions and tangible personal property. Also, the renting or leasing of tangible personal property for consideration is treated as a sale subject to the tax.

Persons engaged in making sales of admissions to events such as concerts, rodeos, machinery shows, art exhibits, etc. are liable for the tax on such sales. In addition, sales of tangible personal property such as T-shirts, records, buttons, pins, food, etc. at such events are subject to tax. Further, persons engaged in renting or leasing tangible personal property, except motor vehicles used on public highways, for storage, use or other consumption in Kentucky, are retailers who must report and pay the applicable tax from the gross rental or lease receipts.

There are instances where the Kentucky State Fair Board, by signed contract, has agreed to handle admission sales. In these instances, the tax will be collected and remitted by the Board, thereby relieving the person of this responsibility. However, the person would still be liable for the tax on any sales, leases or rentals of tangible personal property.

Persons who will be conducting events at the facilities of the Kentucky State Fair Board should, at least a week in advance of the scheduled event, contact the Kentucky Taxpayer Service Center, 620 South Third Street, Louisville, KY 40202-2446, telephone number (502) 595-4512, or fax number (502) 595-4205 to obtain proper registration and more detailed information.

Department of Compliance and Taxpayer Assistance
Revenue Cabinet