

Sales Tax Rebate on Sales at a Governmental Facility
(KRS 139.533)

Effective July 1, 2010, a governmental entity may be granted a sales tax rebate of up to 100 percent of the Kentucky sales tax generated by the sale of admissions by the public facility and the sale of tangible personal property at the public facility.

- *Governmental entity* for purposes of the rebate means any county with a population of less than 100,000 residents or a city or other political subdivision of the Commonwealth that is located within a county with less than 100,000 residents.
- *Public facility* means a building owned and operated by a governmental entity that is a multi-purpose facility open to the general public for performances and programs relating to arts, sports, and entertainment and which includes at least 500 seats, but not more than 8,000 seats.
- The sales tax rebate shall not exceed \$250,000 in each calendar year.
- The governmental entity must apply to potentially qualify for the rebate. DOR will give notice of eligibility and the effective date of qualification.
- All forms necessary to register, apply and report receipts included in the rebate request(s) are available on the Department of Revenue's website:

<http://revenue.ky.gov/forms/cursalefrm.htm>

Form 51A400, "Governmental Public Facility Sales Tax Rebate Registration";
Form 51A401, "Governmental Public Facility Application for Sales Tax Rebate"; and
Form 51A402 "Vendor Assignment for Sales at a Qualifying Public Facility".