Information

Kentucky Sales and Use Tax Exemption on Purchases

Number

PUR - 26.00

Applicability

This policy applies to University Administrators, Faculty, and Staff.

Administrative Authority

Vice President for Finance and Chief Financial Officer

Responsible Unit

Sally Molsberger - Chief Procurement Officer
Procurement Services, Service Complex, University of Louisville
Louisville, KY 40292
502-852-8223
purchase@louisville.edu

History

Original Date: Unknown
Revision Date(s): February 17, 2023; January 27, 2026
Reviewed Date(s): February 14, 2020; January 3, 2023

Categories

Reason for Policy:

Universities are exempt from tax on purchases which are used within the educational function of the institutions.

Statement:

The Kentucky Sales and Use Tax exemption applies to sales made directly to the University. The Sales and Use tax exemption does not apply to purchases of tangible personal property or services made for use solely in the University function.

Related Information:

Upon request, the University's exemption number must be supplied to vendors to be retained in their records as evidence of non-taxable sales. Every invoice should show the University's exemption number. Use of the Sales Tax Exemption number for the benefit of an employee or other individual is punishable by fine and/or imprisonment.

Materials purchased by Vendors performing construction are NOT tax exempt.

Forms/Online Processes:

Sales Tax Exemption Certificate