

## **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

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## **History**

Original Date: Unknown

Revision Date(s): February 17, 2023; January 27, 2026

Reviewed Date(s): February 14, 2020; January 3, 2023

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## **Categories**

## **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.

## **Reasoning:**

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