

CITY OF BOWLING GREEN
FINANCE DEPARTMENT
PURCHASING DIVISION
P.O. BOX 1180
BOWLING GREEN, KENTUCKY 42102-1180

SALES & USE TAX EXEMPTION

Below is a copy of correspondence from the Commonwealth of Kentucky, Revenue Cabinet authorizing tax free purchases of tangible personal property or services under:

PURCHASE EXEMPTION NUMBER CT-114-101

If you have any questions, please contact Purchasing Division at (270) 393-3000.

GOVERNMENTAL EXEMPTION AUTHORIZATION: CT114101

EFFECTIVE DATE: 07/16/1975

SUBJECT: CITY GOVERNMENT EXEMPTION FROM KENTUCKY SALES AND USE TAX

Based on information submitted in your Application for Purchase Exemption -- Sales and Use Tax, you are hereby authorized to purchase tangible personal property, or services, including utilities, without paying or reimbursing the vendor for the sales or use tax with respect to such purchases. A copy of this letter should be presented to the vendor to be retained as authorization to make such exempt sales.

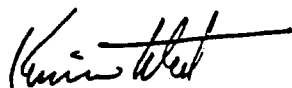
Every vendor making such sales must require an official or an employee exercising comparable authority within the city government department listed above to sign and acknowledge in writing on a copy of the invoice that the sale and delivery of the property was actually made to a unit of the city government. The invoice shall be retained by the vendor as documentary evidence in support of the deduction of the sale from gross receipts on the vendor's sales and use tax return. For proper reporting, the vendor must deduct receipts from these exempt sales on Line 6 of the sales and use tax return.

If any of the property or service is not used for an exempt purpose, the purchaser will be required to pay any tax due on purchases made tax-free under this exemption.

Any official or employee of a unit of federal, state, or local government who uses their position to make tax-free purchases for their own personal use, or for that of any other person, will be subject to the penalties provided in KRS 139.990 and other applicable laws.

In the event there is a change in your name, address, or operations from the information submitted in your application, you must notify the Revenue Cabinet in writing of the change immediately.

For additional information, please write: Revenue Cabinet, Sales and Use Tax Section, Station 53, PO Box 181, Frankfort, KY 40602-0181. Phone 502-564-5170.



Kevin West, Unit Supervisor
Sales and Use Tax Section
Division of Compliance and Taxpayer Assistance

