



SOUTH WOODFORD WATER DISTRICT

117- D CROSSFIELD DRIVE

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www.southwoodfordwater.com

Act now to claim your Kentucky Department of Revenue primary residence sales tax exemption

Customers need to take action!

To help our customers navigate recent changes to Kentucky's sales tax laws, South Woodford Water District is launching a public awareness campaign.

Beginning January 1, 2023, the Kentucky Department of Revenue will only exempt a person's "domicile" (primary residence) from sales tax on utility services, including water bills.

Though this sales tax exemption remains in place for water use at a primary residence, Kentucky will begin imposing a sales tax on other properties as of January 1, 2023. Current customers with only one meter are already excused from this sales tax and require no action to be taken. To make sure the sales tax is not mistakenly applied to the water bill of customers with multiple meters at their primary residence, customers need to act. All customers who have at least 2 meter(s) in their name need to declare which meter(s) are associated with their primary residence.

Available at the Kentucky Department of Revenue website and attached below (for download), the *Primary Residence Sales Tax Exemption Form* allows utility customers to declare whether the address listed on their water bill is their primary residence. A second form from the department is available for landlords with multiple tenants at a single-metered property. For more information, members are encouraged to contact the Kentucky Department of Revenue or call our offices at (859)873-1308. Please send the completed signed form to the following email address: Office@southwoodfordwater.com. Customers can also mail it to our office at 117 Suite D Crossfield Drive Versailles, Ky 40383, or drop it in our night drop box in front of the office.

[Primary Residence Sales Tax Exemption Form](#) (51A380)

For Landlords/Multi-unit dwellings served by a single meter: [Multi-Unit Declaration of Domicile Form](#) (51A381)