

Sales Tax

Sales Tax Overview from the UK Cardholder Manual

<http://www.uky.edu/EVPFA/Controller/files/pay/CardholderManual.pdf>

The University of Kentucky, as an agency of the Commonwealth of Kentucky, is exempt from Kentucky Sales Tax. The sales tax-exempt number is **A00276**. Cardholders are provided a sleeve containing the Sales Tax Exempt Certificate at Cardholder Training. Vendors may receive a tax-exempt certificate by contacting the Purchasing Division at (859) 257-9100 or by following the link provided below: <http://www.uky.edu/Purchasing/docs/taxexempt.pdf>.

When making out-of-state purchases, please be aware that our tax exempt status may be recognized by that state. Purchasing's webpage offers a listing of "State-by-State Sales Tax Exemption Information" which can be found at the following site:

<http://www.uky.edu/Purchasing/docs/statestaxexempt.pdf>.

Editing Sales Tax Charges

If Kentucky State sales tax is charged on goods/services, the sales tax must be charged to a cost center. It can not be charged to a grant.

Sales tax on travel expenses (ex: airfare, car rental, etc) along with hotel and tourism taxes can be charged to a grant.

When Kentucky's tax exempt status is recognized by other states, it is preferred that sales tax on out of state transactions not be paid. If out of state sales tax is charged, it can be charged to a grant.