Andy Beshear
GOVERNOR

FINANCE AND ADMINISTRATION CABINET
DEPARTMENT OF REVENUE
OFFICE OF SALES AND EXCISE TAXES
State Office Building
501 High Street, Station 50
Frankfort, Kentucky 40601-3462
Phone: (502) 564-5170
Fax: (502) 564-3875

Holly M. Johnson
SECRETARY

Thomas B. Miller
COMMISSIONER

Richard Dobson
EXECUTIVE DIRECTOR

MEMORANDUM

TO: Legislative Research Commission

FROM: Thomas B. Miller, Commissioner
Department of Revenue

VIA: Richard Dobson, Executive Director
Office of Sales & Excise Taxes

DATE: September 23, 2026

SUBJECT: Data Center Project

Under the provisions of KRS 139.499, the department shall report annually to the Interim Joint Committee on Appropriations and Revenue regarding data center equipment purchases and the applicable sales tax exempted on those purchases.

Currently, the department has not received any notifications of either preliminarily approved or approved data center projects qualifying in the state. Therefore, the department has not issued any certificates of exemption or received any data regarding exempt purchases of data center equipment.

cc: Holly M. Johnson, Secretary
Finance and Administration Cabinet