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MEMORANDUM

TO: Jay D. Hartz, Director
Legislative Research Commission

FROM: Thomas B. Miller, Commissioner
Department of Revenue *Thomas B. Miller*

VIA: Richard Dobson, Executive Director
Office of Sales & Excise Taxes *RD 9/20/23*

DATE: September 20, 2023

SUBJECT: Disaster Relief Sales and Use Tax Refund Totals – FY23

Under the provisions of KRS 139.519(7)(b), “By October 1 of each year, the department shall report to the Legislative Research Commission, for the preceding fiscal year, the number of owners that have applied for refunds under this section by disaster area and the value of the refunds issued by disaster area.”

For the period July 1, 2022, to June 30, 2023, the Department of Revenue received 150 refund requests and issued 97 refunds.

The following federal disaster declarations are covered in this report:

- July 29, 2022, for severe storms, flooding, landslides, and mudslides that began on July 26, 2022. Those counties are Breathitt, Clay, Floyd, Knott, Lee, Leslie, Letcher, Magoffin, Martin, Owsley, Perry, Pike, and Whitley.
- February 27, 2022, for severe storms, straight-line winds, tornadoes, flooding, landslides, and mudslides from December 31, 2021, to January 2, 2022. Those counties are Boyd, Breathitt, Carter, Christian, Clay, Floyd, Green, Johnson, Knott, Lawrence, Owsley, Pike, and Taylor.
- December 12, 2021, for severe storms, tornados, and flooding from December 10 to December 11, 2021. Those counties are Barren, Caldwell, Christian, Fulton, Graves, Hart, Hickman, Hopkins, Logan, Lyon, Marion, Marshall, Muhlenberg, Ohio, Taylor, and Warren.

The table below provides detail by county for all refunds received and issued in FY23.

FY23				
County	#	Requested	#	Refunded
Breathitt	16	\$66,811.80	13	\$49,656.24
Caldwell	28	\$147,963.55	12	\$64,093.25
Christian	4	\$8,499.92	1	\$171.70
Fulton	2	\$12,000.00	0	\$0.00
Graves	2	\$6,490.05	1	\$6,000.00
Hopkins	25	\$102,516.65	16	\$73,100.54
Knott	6	\$24,284.28	6	\$23,414.08
Letcher	16	\$81,915.43	11	\$58,571.02
Lyon	4	\$21,177.00	3	\$15,127.00
Marion	2	\$11,737.08	0	\$0.00
Marshall	21	\$105,154.80	17	\$74,260.36
Muhlenberg	2	\$12,000.00	2	\$12,000.00
Perry	10	\$39,474.12	8	\$32,038.84
Pike	1	\$669.18	0	\$0.00
Powell	1	\$568.03	0	\$0.00
Taylor	2	\$6,479.78	1	\$6,000.00
Warren	8	\$65,050.60	6	\$56,600.02
Totals	150	\$712,792.27	97	\$471,033.05

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