



Andy Beshear
Governor

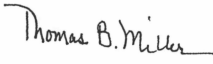
Commonwealth of Kentucky
Finance and Administration Cabinet
DEPARTMENT OF REVENUE
OFFICE OF SALES AND EXCISE TAXES
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Holly M. Johnson
Secretary

Thomas B. Miller
Commissioner

MEMORANDUM

TO: Jay D. Hartz
Legislative Research Commission

FROM: Thomas B. Miller, Commissioner 
Department of Revenue

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

DATE: September 26, 2025

SUBJECT: Disaster Relief Sales and Use Tax Refund Totals – FY25

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, 2024, to June 30, 2025, the Department of Revenue received 74 refund requests and issued 43 refunds.

The following federal disaster declarations are covered in this report:

- April 24, 2025, for severe storms, straight-line winds, tornadoes, flooding, landslides and mudslides that began on April 2, 2025. Those counties are Anderson, Breckenridge, Bullitt, Butler, Calloway, Carroll, Christian, Clark, Daviess, Franklin, Garrard, Grayson, Hancock, Hardin, Hart, Henderson, Henry, Hopkins, Jefferson, Jessamine, LaRue, Lincoln, McCracken, McLean, Meade, Mercer, Muhlenberg, Nelson, Ohio, Oldham, Owen, Pendleton, Powell, Trimble, Warren, Webster and Woodford.
- February 24, 2025, for severe storms, straight-line winds, flooding, landslides and mudslides on February 14, 2025. Those counties are Breathitt, Clay, Estill, Floyd, Harlan, Johnson, Knott, Lee, Leslie, Letcher, Martin, Owsley, Perry, Pike, Simpson, and Woodford.

- July 23, 2024, for severe storms, straight-line winds, tornadoes, landslides, and mudslides from May 21 to May 27, 2024. Those counties are Butler, Caldwell, Calloway, Christian, Clay, Greenup, Hopkins, Knox, Logan, Muhlenberg, Simpson, Todd, Trigg, Warren, and Whitley.
- May 22, 2024, for severe storms, straight-line winds, tornadoes, landslides, and mudslides on April 2, 2024. Those counties are Boyd, Carter, Fayette, Greenup, Henry, Jefferson, Jessamine, Mason, Oldham, Union, and Whitley.
- 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 FY25.

FY25	Received		Issued	
County	#	Amount	#	Amount
Breathitt	4	\$18,185.95	0	\$0.00
Caldwell	11	\$55,123.39	11	\$49,616.79
Graves	6	\$30,000.13	0	\$0.00
Hopkins	7	\$22,798.31	7	\$37,203.64
Jefferson	1	\$689.77	0	\$0.00
Knott	4	\$18,441.40	0	\$0.00
Letcher	1	\$6,000.00	0	\$0.00
Lyon	5	\$17,072.82	1	\$1,498.14
Marion	1	\$6,049.46	0	\$0.00
Marshall	13	\$50,029.51	11	\$49,267.39
Muhlenberg	2	\$11,817.00	4	\$17,946.49
Ohio	1	\$6,000.00	1	\$6,000.00
Perry	6	\$33,855.24	0	\$0.00
Pike	3	\$5,380.28	0	\$0.00
Taylor	2	\$9,031.58	3	\$14,872.12
Warren	7	\$21,080.96	5	\$9,158.53
Totals	74	\$311,555.80	43	\$185,563.10

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