



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

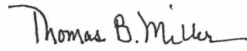
Holly M. Johnson
SECRETARY

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: Disaster Relief Sales and Use Tax Refund Totals – FY26

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, 2025, to June 30, 2026, the Department of Revenue received 12 refund requests and issued 48 refunds.

The following federal disaster declarations are covered in this report:

- May 23, 2025, for severe storms, straight-line winds, and tornadoes that began on May 16, 2025. Those counties are Caldwell, Laurel, Pulaski, Russell, Trigg, and Union.
- 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 FY26.

FY 26	Received		Issued	
County	#	Amount	#	Amount
Breathitt	0	\$ -	1	\$ 178.66
Caldwell	0	\$ -	7	\$ 32,524.99
Floyd	1	\$ 153.41	1	\$ 153.41
Franklin	1	\$ 4,558.00	1	\$ 2,348.37
Graves	0	\$ -	5	\$ 17,223.31
Hopkins	0	\$ -	3	\$ 3,567.00
Knott	0	\$ -	4	\$ 14,062.99
Laurel	4	\$ 21,271.80	2	\$ 9,271.80
Letcher	2	\$ 6,775.59	6	\$ 14,843.62
Lyon	0	\$ -	1	\$ 3,366.00
Marshall	0	\$ -	6	\$ 24,709.20
Perry	2	\$ 10,130.39	8	\$ 38,501.88
Pike	2	\$ 8,469.28	1	\$ 6,000.00
Warren	0	\$ -	2	\$ 12,000.00
Totals	12	\$ 51,358.47	48	\$ 178,751.23

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