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**FINANCE AND ADMINISTRATION CABINET  
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**Holly M. Johnson**  
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**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 22, 2022  
SUBJECT: Disaster Relief Sales and Use Tax Refund Totals – FY22

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."

The department continues to receive inquiries related to the December 2021, January 2022 and July 2022 storms that prompted federal disaster declarations. However, for the period July 1, 2021, to June 30, 2022, the Department of Revenue did not receive any applications for refunds. Property owners have three years from the date of the federal disaster declaration to apply for the sales and use tax refund related to building repair or replacement.

The table below provides detail by county for all refunds received and issued in FY22.

FY22		Requested		Refunded
County	# 0	Amount	# 0	Amount \$0.00

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

