



Commonwealth of Kentucky  
Finance and Administration Cabinet  
**DEPARTMENT OF REVENUE**  
**OFFICE OF SALES AND EXCISE TAXES**  
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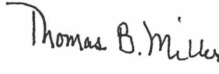
**Andy Beshear**  
Governor


**Holly M. Johnson**  
Secretary

**Thomas B. Miller**  
Commissioner

**M E M O R A N D U M**

**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 20, 2024

**SUBJECT:** Disaster Relief Sales and Use Tax Refund Totals – FY24

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, 2023, to June 30, 2024, the Department of Revenue received 99 refund requests and issued 112 refunds. The additional refunds issued were from requests received in the prior fiscal year.

The following federal disaster declarations are covered in this report:

- 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 FY24.

FY24 County	Received		Issued	
	#	Amount	#	Amount
Breathitt	13	\$66,825.31	12	\$60,501.49
Caldwell	29	\$138,017.51	37	\$156,797.19
Christian	0	\$0.00	2	\$2,060.86
Floyd	1	\$6,000.00	0	\$0.00
Fulton	0	\$0.00	1	\$2,111.05
Graves	5	\$26,483.00	6	\$26,960.12
Hart	2	\$11,355.24	1	\$5,272.86
Hopkins	7	\$39,669.48	9	\$47,965.67
Knott	1	\$6,000.00	1	\$669.38
Lee	1	\$1,024.25	0	\$0.00
Letcher	6	\$30,492.41	7	\$40,342.00
Lyon	3	\$18,327.13	3	\$18,000.00
Marion	0	\$0.00	2	\$11,012.38
Marshall	15	\$80,894.03	15	\$76,699.58
Muhlenberg	2	\$12,000.00	2	\$12,000.00
Ohio	1	\$3,545.63	0	\$0.00
Perry	5	\$17,449.66	5	\$20,985.36
Pike	0	\$0.00	1	\$699.18
Taylor	2	\$12,000.00	1	\$479.78
Warren	6	\$27,237.93	7	\$30,295.56
<b>Totals</b>	<b>99</b>	<b>\$497,321.58</b>	<b>112</b>	<b>\$512,852.46</b>

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