

## Primary Residence Sales Tax Exemption

Beginning January 1, 2023, Kentucky will begin imposing a sales tax on properties with meters not associated with their primary address. **Only a person's "domicile" (primary residence) will be exempt from sales tax on utility services, including water bills.**

To make sure the sales tax is not mistakenly applied to the water bill of their primary residence, some East Daviess County Water Association members need to take action. **Members who have more than one residence in their name need to declare which meter is associated with their primary residence.**

Forms are available at the East Daviess County Water office or online at [www.eastdaviesscountywater.com](http://www.eastdaviesscountywater.com). A Kentucky Department of Revenue form allows utility customers to declare whether the address listed on their water bill is their primary residence. **Failure to provide a completed declaration form may result in the loss of a sales tax exemption for members who have multiple residential meters in their name.**

East Daviess County Water Association members can send completed forms to: East Daviess County Water, 9210 State Route 144, Knottsville, KY 42366 or [edcwa144@gmail.com](mailto:edcwa144@gmail.com).

**DECLARATION OF DOMICILE FOR  
PURCHASE OF RESIDENTIAL UTILITIES**



**(LANDLORDS OR OTHER ACCOUNTHOLDERS OF MULTI-UNIT DWELLINGS SERVED BY A SINGLE METER  
(MASTER METER) USE THE MULTI-METER DECLARATION OF DOMICILE)**

In accordance with the provisions of KRS 139.470(7) this declaration may only be executed for the purchase of sewer services, water, and fuel by Kentucky residents for use in heating, water heating, cooking, lighting, and other residential uses. "Fuel" shall include but not be limited to natural gas, electricity, fuel oil, bottled gas, coal, coke, and wood.

\_\_\_\_\_ is the accountholder for \_\_\_\_\_  
*Name of Accountholder* *Service Address*

I, \_\_\_\_\_, am the resident or  
*Name of Individual Signing the Declaration (cannot be landlord)*

\_\_\_\_\_  
*Relationship of the undersigned to the resident*

I declare that the address listed is my place of domicile\* or the place of domicile\* of \_\_\_\_\_  
*Name of Resident*

and the purchase of residential utilities for use at this address meets the qualifications for exemption from Kentucky sales and use tax under KRS 139.470(7).

Accordingly, I request the account associated with the above listed service address be classified as exempt from sales and use tax. I understand the exemption will begin on the date of the first full billing cycle after the date of receipt of this declaration by the utility provider or rural electric cooperative.

Under penalties of perjury, I swear or affirm that the information on this declaration is true and correct as to every material matter.

\_\_\_\_\_  
Signature if resident or representative

\_\_\_\_\_  
Date

\* KRS 139.470(7) describes a place of domicile as "the place where an individual has his or her legal, true, fixed and permanent home and principal establishment, and to which, whenever the individual is absent, the individual has the intention of returning."

**Instructions**

- Submit the Declaration of Domicile to each applicable utility provider or rural electric cooperative, not to the Department of Revenue.
- Each resident may have only one place of domicile but may be listed as a responsible party for other service addresses.
- The change in taxability for accounts will be effective on the first day of the first full billing cycle after the date of receipt of this declaration by the utility provider or rural electric cooperative.

Department of Revenue Contact Information:

Phone: 502-564-5170

Email: DOR.Webresponsesalestax@ky.gov