



To: Construction Contractors
From: Brandy Miller, Procurement Administrator
Brian Ellerman, Legal Counsel
Date: March 30, 2023
Re: KY House Bill 360

Effective immediately, building materials, fixtures, or supplies purchased by construction contractors of Sanitation District No. 1, which will be permanently incorporated into a structure or improvement to real property, or will be completely consumed, in fulfilling a construction contract for the purpose of furnishing water or sewer services to the general public, are exempt from sales tax by KRS 139.480. Contractor agrees that the Contract price for this project shall not include sales tax on exempt building materials, fixtures, or supplies.