

1 AN ACT relating to tax rebates for certain state-owned facilities.

2 *Be it enacted by the General Assembly of the Commonwealth of Kentucky:*

3 ➔SECTION 1. A NEW SECTION OF KRS CHAPTER 139 IS CREATED TO  
4 READ AS FOLLOWS:

5 (1) As used in this section:

6 (a) "Effective date" means the first day of the month following the month in  
7 which the department notifies the park agency that it is eligible to receive a  
8 sales tax rebate;

9 (b) "Park agency" means:

10 1. Any state park facility owned or operated by the Commonwealth of  
11 Kentucky;

12 2. Any Kentucky State Fair Board facility owned or operated by the  
13 Commonwealth of Kentucky; or

14 3. Any nonprofit corporation formed by interlocal agreement pursuant to  
15 KRS 65.210 to 65.300 to which the Commonwealth of Kentucky is a  
16 party, that owns or operates a park facility in Kentucky that is open to  
17 the general public; and

18 (c) 1. "Public facility" means:

19 a. A building or park land owned or operated by a park agency that  
20 is a multipurpose facility open to the general public for events,  
21 performances, and programs relating to arts, sports, culture and  
22 entertainment; or

23 b. A restaurant or other food or beverage facility, whether in a  
24 permanent or temporary structure or mobile unit, which is  
25 located on park land owned or operated by a park agency.

26 2. "Public facility" does not include a university, college, or school  
27 gymnasium, auditorium, or other venue.

1 (2) (a) Notwithstanding KRS 134.580 and 139.770, a park agency may be granted a  
2 sales tax rebate of the Kentucky sales tax generated by the sale of tangible  
3 personal property, which may include food, concessions, souvenirs, tickets  
4 and any other taxable property, at the public facility. The tax rebate shall be  
5 reduced by the vendor compensation allowed under KRS 139.570.

6 (b) The park agency shall have no obligation to refund or otherwise return any  
7 amount of the sales tax rebate to the persons from whom the sales tax was  
8 collected.

9 (3) Beginning January 1, 2021, applications for a sales tax rebate shall be accepted  
10 under this section.

11 (4) (a) To be eligible for a sales tax rebate under this section, the park agency shall  
12 file an application with the department in the form prescribed by the  
13 department through the promulgation of an administrative regulation in  
14 accordance with KRS Chapter 13A.

15 (b) The department shall:

16 1. Review the application;

17 2. Determine whether the applicant meets the requirements of this  
18 section; and

19 3. Notify the applicant in writing whether the applicant qualifies for a  
20 rebate and the effective date of qualification.

21 (5) No rebates shall be issued for any taxable period prior to January 1, 2021.

22 (6) A qualified applicant shall file a request for a sales tax rebate within sixty (60)  
23 days following the end of each calendar quarter for sales made during the  
24 quarter. The request shall be submitted in the form prescribed by the department  
25 through the promulgation of an administrative regulation in accordance with  
26 KRS Chapter 13A, and shall include supporting information and documentation  
27 as determined necessary by the department to verify the requested tax rebate.

- 1 (7) The department shall review the request, verify the amount of sales tax rebate due  
2 to the park agency, and pay the amount determined due within forty-five (45)  
3 days of receipt of the request and all necessary supporting information.
- 4 (8) Interest shall not be allowed or paid on any sales tax rebate payment made under  
5 this section.