

SALES TAX LAW CHANGE

In the 2022 legislative session, Kentucky lawmakers enacted a change to sales tax laws. Beginning January 1, 2023, only a person's "domicile" (primary residence) will be exempt from sales tax on utility services, including water bills. Kentucky will begin imposing a sales tax on other properties as of January 1, 2023.

If you are an existing customer with only ONE residential service address, your service address will be considered your "domicile" and will be exempt from sales tax. You are not required to file a form or contact our office.

The following person(s) must file Form 51A380 Declaration of Domicile

- Existing customers with two or more service addresses must declare which service location is their "domicile" address.
- New customers who establish service after January 1, 2023.
- Landlords who operate a single-family rental unit must submit a declaration signed by the tenant.

Available [here](#) is Form 51A380 Declaration of Domicile issued by the Department of Revenue for utility customers to declare whether the address listed on their bill is their primary residence.

The completed declaration form can be delivered to our office address at 1118 South Main Street, Suite 1, Morgantown, KY 42261; or mailed to P.O. Box 1488, Morgantown, KY 42261; or emailed to info@butlerwater.com

Information on the sales tax law change can be found on the Department of Revenue website [here](#).