



DECLARATION OF DOMICILE

House Bill 8 requires local utility companies to charge sales tax on secondary homes. When a customer owns multiple properties or rental units, a Declaration of Domicile form must be collected for each service location. Landlords may not complete the Declaration of Domicile for their residents.

SECTION 1:

Name of Primary Account Holder: _____

Service Address: _____

If the service address above is your primary residence, skip to Section 3. If someone else resides at the service address, please have them complete Sections 2 and 3.

SECTION 2:

Name of Resident Living at Service Address Above:

Relationship of Primary Account Holder to Resident:

SECTION 3:

*Signature of Resident: _____

Date: _____

Under penalties of perjury, I swear or affirm that the information on this declaration is true and correct as to every material matter. I declare that the address listed is my place of domicile 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. *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."