



KENTUCKY'S NEW SALES TAX LAW

Pursuant to Kentucky's new tax law, starting January 1, 2023, residential customers with multiple accounts will be charged sales tax. However, **residential customers with multiple accounts may be able to claim tax exemption for a utility account** if the service is located at your place of domicile. 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."

You will need to complete this electronic [Declaration of Domicile form](#) to claim exemption. If you do not complete the form and your account qualifies as taxable under the new law, your account will be updated to a taxable status as of January 1, 2023. *Submitted forms will be provided to both SD1 and Northern Kentucky Water District.*

Please note that if you are a residential customer with only one existing service address, NO ACTION IS REQUIRED.

Residential multi-unit account holders may be able to claim tax exemption for a utility account if the property owner or landlord completes a [Multi-Unit Declaration of Domicile form](#) and obtains the [Declaration of Domicile](#) form for each unit served by the master meter. Multi-Unit Declarations that do not include the Declaration of Domicile from all units served by the master meter are not eligible for residential tax exemption. In addition, accounts with a master meter that serves any common areas are not eligible for residential treatment.

You will need to first obtain completed Declaration of Domicile forms for each unit served by the master meter and then you will need to complete the electronic [Multi-Unit Declaration of Domicile form](#), which requires you to upload the Declaration of Domicile forms obtained for each unit. *Uploads can be one file with all forms or multiple files. Submitted forms will be provided to both SD1 and Northern Kentucky Water District.*

Submitted forms will remain active as long as the information and facts provided on the form remain accurate. If your place of domicile changes or a tenant changes, then a new form must be completed with all necessary information.

You can learn more about the new law on the
[Kentucky Department of Revenue website.](#)