Customer #

51A159 (7-08)
Commonwealth of Kentucky
DEPARTMENT OF REVENUE

ON-FARM FACILITIES CERTIFICATE OF EXEMPTION FOR MATERIALS, MACHINERY AND EQUIPMENT

IMPORTANT
See Reverse Side for Additional Information

This certificate may be executed only for those purchases of tangible personal property (materials, machinery and equipment) which will be incorporated into the construction, repair or renovation of on-farm facilities exempt under the provisions of KRS 139.480. This certificate may be executed (1) by the farmer who purchases the items directly from the retailer or (2) jointly by the farmer and a contractor who is under contract with the farmer and purchases the property to fulfill the terms of the construction contract.

THE UNDERSIGNED HEREBY CERTIFIES THAT THE PROPERTY TO BE PURCHASED FROM:

_____
Name of Vendor and Address

will be incorporated into an: (**farmer must check the appropriate line)**

_____ On-farm grain/soybean facility
_____ On-farm livestock or poultry raising facility
_____ On-farm buffalo raising facility
_____ On-farm ratite raising facility
_____ On-farm aquaculture facility
_____ On-farm llama or alpaca raising facility
_____ On-site cervid facility

Project Category: ☐ New Construction ☐ Repair ☐ Renovation

Project Period (For Contractor's Use Only): Start Date _____ End Date _____

Description of Property to be Purchased _____

A jointly executed On-farm Facilities Certificate of Exemption for Materials, Machinery, and Equipment, Form 51A159, with a contractor shall be acceptable only for purchases made for periods within the effective dates indicated on the certificate at the time of purchase. A contractor shall jointly execute a new certificate with a farmer for additional purchases of materials, machinery, and equipment required for the same project after the initial expiration date or for additional projects.

I, the purchaser, understand that if the property described above is used in a nonexempt manner, I am liable for the payment of sales tax as provided in KRS 139.270, as if I were the retailer making a retail sale of the property at the time of such use and the cost to me shall be deemed the gross receipts from such retail sale. I will immediately remit to the Department of Revenue, Frankfort, Kentucky 40620, the required tax measured by the purchase price of the property. I also understand that the department shall hold the purchaser liable for the remittance of the tax and may apply any penalties as provided in KRS 139.990.

Under penalties of perjury, I swear or affirm that the information on this certificate is true and correct as to every material matter.

_____
Farmer's Name (Print)

_____
Signature

_____
Driver's License Number State

_____
Location of the Farm

Date _____

Mailing Address _____

_____
Contractor's Name (Print)

_____
Sales/Use Tax Permit Number (if applicable)

By _____
Signature Title

Date _____

Address _____

Contractor's Note: The exclusive use of this certificate by the farmer purchaser constitutes the issuance of a blanket certificate and will remain valid for the project category designated until the purchaser notifies the seller in writing that it is no longer valid. The use of this certificate by the designated contractor is valid only for purchases made for periods within the effective dates indicated on the certificate at the time of purchase.

Caution: Sellers failing to obtain a completed certificate will be held liable for the sales and use tax pursuant to the good faith provisions of KRS 139.270. A seller of tangible personal property shall be relieved from the sales and use tax only if he maintains a file of these certificates for a period of not less than four years as provided by KRS 139.720.

Client #

Forms by www.CertCapture.com

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