

KENTUCKY SALES AND USE TAX EQUINE EXEMPTION CERTIFICATE

To: Keeneland Association, Inc.
Name of Seller

I hereby certify that the transfer, assignment or purchase of the following described horse,

_____ Hip Number _____

Name of Sale _____ Date of Sale _____

Is exempt from Kentucky sales and use tax as a transaction described below:

_____ The horse will be used for breeding purposes only;

_____ The undersigned is a nonresident of Kentucky (as defined by KRS 141.010) or not commercially domiciled within Kentucky (as defined by KRS 141.901) and the horse is less than 2 years old,

_____ As a condition of sale, the horse ("a Racing Prospect- 2 years old or older and is not being sold for breeding purposes only") will be shipped by seller to the purchaser to a point out of Kentucky via licensed ICC carrier; or

_____ The horse is being purchased for resale as evidenced by execution of the attached Resale Certificate ([available here](#)).

Under Penalties of perjury, I swear and confirm that the information contained herein is true and correct as to every material matter. Keeneland Association, Inc. is relying solely on this certification in accepting the claimed exemption and shall have no duty to independently verify the information provided herein. If the exemption is disallowed for any reason, Purchaser shall be responsible for any sales tax due, including interest and penalties, and shall defend, indemnify, and hold Keeneland harmless with respect to any such amounts or costs. Purchaser agrees to promptly pay any sales or use tax determined to be due with respect to this sale and shall reimburse Keeneland Association, Inc. for any such tax, together with any interest, penalties, or costs assessed.

Dated: _____

Name of Purchaser

Signature of Authorized Representative

Address or, if claiming commercial domicile outside Kentucky, Commercial Domicile Address

State, Country, Zip Code

Telephone

Fax

Account Number

Please return completed form via mail to Keeneland Association, Inc., 4201 Versailles Road, Lexington, KY 40510 or via email to kristeyw@keeneland.com

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