

# 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.

Under Penalties of perjury, I swear or confirm that the information contained herein is true and correct as to every material matter. If the exemption is disallowed for any reason, Buyer shall be responsible for any sales tax due, including interest and penalties, and shall indemnify and hold Keeneland harmless with respect to any such amounts or costs.

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](mailto:kristeyw@keeneland.com)