



Simpson County  
Water District

July 25, 2023

RE: Recent Change in Sales Tax for Multi-Unit Residential Facilities

Dear Customer,

The Kentucky General Assembly passed House Bill 360 during the 2023 legislative session. The bill amended KRS 139.470(7)(d) to allow the owner or operator of a multi-unit residential rental facility, mobile home park, or recreational vehicle park, to make the declaration of domicile on behalf of the residents to qualify for the sales and use tax residential use exemption for services under a single master meter by issuance of a single Multi-unit Declaration of Domicile, Form 51A382.

Prior to this law change, the operator of the facility was required to collect completed declaration forms from each individual tenant. The exemption still requires that the utility services are for use by the individual tenants at their place of domicile. The law defines a place of domicile as "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".

Also, to address the issue of common area usage, the residential exemption may be claimed for a master meter that includes limited service to common areas, provided such service does not exceed ten percent (10%) of the total metered usage.

The Multi-unit Declaration of Domicile, Form 51A382 form is enclosed and can be found on our website at [simpsonwater.com](http://simpsonwater.com). The completed form can be delivered to our office address at 108 Morgantown Road, Franklin, Kentucky 42134; or mailed to P.O. Box 0657, Franklin, KY 42135; or emailed to [info@simpsonwater.com](mailto:info@simpsonwater.com).

If you have any questions about the sales tax requirements, please contact our customer service team at 270-598-9926.

Sincerely,

Simpson County Water District

Enclosure:

Multi-unit Declaration of Domicile, Form 51A382

Providing high-quality  
water services to  
families and businesses  
throughout  
Simpson County.

*Delivering Quality  
and Commitment  
in Every Drop*

523 US 31W Bypass • P.O. Box 10180 • Bowling Green, KY 42102-4780 • 270-842-0052 • [simpsonwater.com](http://simpsonwater.com)  
108 Morgantown Road • P.O. Box 0657 • Franklin, KY 42135 • 270-598-9926

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