

K.S.T.
(Kentucky Sales Tax)

Applicable

To all Tariff Schedules.

Rate

This tariff schedule is applied as a rate increase to all other applicable tariff schedules for the recovery by the utility pursuant to KRS 139.210 of the Kentucky Sales Tax imposed by KRS 139.200 for all customers not exempted by KRS 139.470(7). For any other exempt customers, an exemption certification must be received and on file with the Company. The Kentucky Sales Tax rate is currently imposed by the Commonwealth of Kentucky at the rate of 6%. The Kentucky Sales Tax shall appear on the customer's bill as a separate line item.

Sales of electricity under Tariff R.S. are exempt from sales tax only if the service is to the customer's place of domicile as defined by KRS 139.470(7)(b). Kentucky Power may retroactively charge a customer, under the parameters of KRS 278.225, for all applicable sales tax the Department of Revenue determines is due for service that is not exempt. It is the customer's responsibility to file all necessary documentation, including Form 51A380 (1-23), when notified by the Company, establishing the customer's place of domicile. In such a case, any exemption will become effective with the customer's first full billing cycle after the customer's delivery of a properly executed Form 51A380 (1-23).

CANCELLED


March 1, 2026

**KENTUCKY PUBLIC
SERVICE COMMISSION**

DATE OF ISSUE: February 8, 2024
 DATE EFFECTIVE: Services Rendered On And After January 16, 2024
 ISSUED BY: /s/ Brian K. West
 TITLE: Vice President, Regulatory & Finance
By Authority of an Order of the Public Service Commission
In Case No.: 2023-00159 Dated January 19, 2024

**KENTUCKY
PUBLIC SERVICE COMMISSION**

Linda C. Bridwell
Executive Director



EFFECTIVE

1/16/2024

PURSUANT TO 807 KAR 5:011 SECTION 9 (1)