



KENTUCKY DEPARTMENT OF TOURISM  
TOURISM, ARTS AND HERITAGE CABINET

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Governor

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Mike Mangeot  
Commissioner

Date: November 1, 2023  
To: Secretary Lindy Casebier  
Kentucky Tourism Development Finance Authority  
From: Kimberly Gester  
Subject: Annual Reporting of Kentucky Tourism Development Act Incentives

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Pursuant to KRS 148.8591, please accept this correspondence as the annual report of incentives provided projects approved under the Kentucky Tourism Development Act.

The Department of Revenue’s Division of Sales and Use Tax completed 21 tourism refunds totaling \$10,260,088.05 for the fiscal year ending June 30, 2023. The table below provides a list of the total amounts awarded each year for projects approved prior to June 30, 2023.

Please let me know if you have any questions or need any additional information.

**Tourism Development Act  
Sales Tax Refund by Fiscal Year**

Fiscal Year	Refund	Fiscal Year	Refund
1999-2000	\$732,244	2011-2012	\$5,573,623
2000-2001	\$1,461,852	2012-2013	\$6,603,816
2001-2002	\$1,156,661	2013-2014	\$4,684,704
2002-2003	\$4,850,180	2014-2015	\$1,592,165
2003-2004	\$4,342,261	2015-2016	\$3,932,749
2004-2005	\$4,934,850	2016-2017	\$3,997,332
2005-2006	\$6,074,955	2017-2018	\$6,041,875
2006-2007	\$6,133,234	2018-2019	\$6,281,093
2007-2008	\$5,978,712	2019-2020	\$6,256,179
2008-2009	\$7,387,331	2020-2021	\$3,587,184
2009-2010	\$5,405,627	2021-2022	\$5,558,212
2010-2011	\$5,618,247	2022-2023	\$10,260,088
		<b>Total</b>	<b>\$29,686,237</b>