

Agricultural Tax Exemption Number Expires December 31

By Vicki Shadrick
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Kentucky farmers who use an Agricultural Tax Exemption (AE) number to make qualifying farm purchases exempt from Kentucky sales tax will need to renew their exemption before the end of the 2026 calendar year. The Kentucky Department of Revenue (KDOR) has begun the first major renewal cycle for the AE number program as all current active AE numbers are scheduled to expire on December 31, 2026. Renewed exemption numbers will generally be valid for four years.

For many Kentucky agricultural producers, claiming the sales tax exemption on qualifying farm purchases has long been a routine part of doing business. However, legislation enacted in 2020 changed the process producers use to document their eligibility for the exemption. Under Kentucky Revised Statute (KRS) 139.481, qualifying producers must now obtain an Agriculture Exemption (AE) number from the Kentucky Department of Revenue and provide that number when making exempt purchases. The AE number replaced the previous practice of using a driver's license number as the identifying number on agricultural exemption certificates.

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Importantly, the underlying agricultural sales tax exemptions have not changed as a result of the current renewal process. What has changed is how producers maintain their eligibility to claim those exemptions. AE numbers are no longer permanent identifiers; they are subject to renewal. All currently active AE numbers expire December 31, 2026, and subsequent renewals will generally be valid for four years.

The 2026 Renewal Process

The Department of Revenue began the Agriculture Exemption Number renewal process on July 1, 2026. Renewal is being conducted online through Kentucky's MyTaxes system (mytaxes.ky.gov). Rather than sending all renewal information at one time, the Department is mailing Personal Identification Number, or PIN, letters to current exemption holders in batches. The letters are being mailed in alphabetical order over several months to reduce processing backlogs.

Farmers should therefore not be concerned simply because another producer has already received a renewal letter and they have not. According to the Department of Revenue, the letters are being staggered and should provide exemption holders sufficient time to complete

the process before the December 31 expiration date. Farmers should complete their renewal as soon as reasonably possible after receiving their PIN letter.

The general renewal process includes:

* Watch for the PIN letter from the Kentucky Department of Revenue. The letter will be sent through the U.S. Postal Service and will contain the PIN and instructions necessary to complete the renewal. Be mindful that PIN numbers typically expire 60 days after the date printed on the letter.

* Create or access a MyTaxes user account. Farmers who do not already have a MyTaxes account will need to create one.

* Link the Agriculture Exemption ID to the MyTaxes account. When following the instructions provided by the Department, the farmer should select Agricultural Exemption ID as the account type and enter the PIN provided in the letter.

* Complete the online renewal process.

* Retain the renewed exemption information for farm records and provide the required information to vendors when making qualifying exempt purchases.

* For detailed instructions please visit: My Taxes User Guides: Agricultural Exemption

Farmers do not lose their current exemption simply because the renewal process has started. All active Agriculture Exemption Numbers remain valid through December 31, 2026, even if an older authorization letter shows an earlier expiration date. Retailers may continue accepting valid current Agriculture Exemption Numbers through the end of 2026.

After renewal, AEs will have a four-year expiration cycle. This makes it important for farmers to treat the exemption as another recurring farm business compliance item. Keeping the exemption renewal date with other important business records and deadlines can help prevent an unintended lapse in eligibility to make qualifying purchases without sales tax.

Farmers should also remember that changes to the farm business may affect their exemption records. The Department of Revenue requires AE holders to report changes in the name, address, or nature of the organization. If a farmer stops conducting activities that qualify for an Agriculture Exemption Number, the Department must be contacted within 60 days for cancellation purposes.

Although December 31 may seem some time away, waiting until the last few weeks

of the year increases the chance that a mailing issue, MyTaxes account problem, or other administrative delay could result in the exemption not being renewed before the current authorization expires.

Call the Webster County Extension Office for more information about the renewal process.

One Case Heard In Circuit Court

Webster County Circuit Court convened on October 1, where the honorable Judge Daniel Heady heard a change of plea from Megan M. Keeney.

Keeney who had originally pled not guilty to charges of first-degree mischief, third degree burglary, six counts; operating on a suspended/revoked operator's license and criminal littering, withdrew her not guilty plea and entered a plea of guilty to the charge.

Keeney was adjudged guilty of all charges and ordered to pay court costs of \$165 and restitution in the amount of \$10,073.54. She was sentenced to five year's incarceration probated for five years. Her bond was applied to the restitution. Her probation will not be released until her restitution has been paid in full and all other aspects of her probation have been successfully completed.

Prepare For Winter Before The Temperature Drops

Fall is a busy season with students returning to school, leaves beginning to change color, and football in full swing. Before long, Thanksgiving gatherings and holiday decorating will be underway as families and friends come together to celebrate the holiday season. As calendars fill up, now is the time to remember that winter prep starts before the temperature drops – and Atmos Energy has the Winter Warm-Up Checklist to help you keep your home safe, comfortable, and energy-efficient all winter long.

Atmos Energy is committed to delivering safe, reliable, and efficient natural gas service so that your family can stay safe and comfortable throughout the winter heating season. We work year-

round to prepare for winter by inspecting Atmos Energy-owned pipelines, equipment, and facilities. We continue system modernization and fortification projects across our service territory to support growth and boost capacity. We also establish the year's natural gas supply plan and bolster gas storage inventory for winter demand, and we confirm employee staffing levels and training requirements for winter tasks. All of this preparation keeps us prepared to safely deliver reliable natural gas service to our valued customers.

Natural gas safety is a partnership. Atmos Energy encourages all customers to review the Winter Warm-Up Checklist to prepare your household for winter.

Winter Warm-Up Checklist

* Confirm your natural gas service is active.

* If your natural gas account lapsed for any reason and you need to reconnect service, contact Atmos Energy now to schedule an appointment – before cold weather sets in. Our customer service team is available at 888.286.6700, Monday through Friday from 7 a.m. to 6 p.m. Central time, or visit the Account Center anytime.

* Activate text alerts.

* Receive important text updates about your natural gas service. Sign up in the Account Center under Notification Preferences.

* Save money and energy.

* Even though natural gas is about three times more affordable

than electricity, increased usage during periods of extreme cold will lead to higher bills. When the temperature plunges, consider implementing energy-saving tips, where safe to do so.

* To help keep your bills more predictable, sign up for Budget Billing. This free plan provides you with a more predictable amount due every month, helping you better manage your monthly household budget.

* Follow winter safety tips.

* Inspect your natural gas piping and appliances. You are responsible for any natural gas piping on your property from our gas meter to your house or business.

As the owner of your home's gas piping and appliances, it is your responsibility to schedule regular inspections and maintenance.

* To help keep your home safe and improve energy efficiency, always operate and maintain your natural gas appliances according to the manufacturer's instructions.

* Make sure smoke detectors and carbon monoxide (CO) alarms are in working condition.

* Make sure that snow and ice from your roof does not land on or bury your gas meter.

* Find these and more winter safety tips on our website.

When the forecast calls for extreme cold

to arrive, Atmos Energy will closely monitor the weather and deploy appropriate personnel across our system. We will communicate regularly with customers and communities before, during, and after extreme weather events. After signing up for text alerts, follow us on Facebook, X, Instagram, and visit our website at atmosenergy.com for continued safety and weather preparedness information.

Smell gas, act fast! If you suspect a natural gas leak, leave the area immediately! From a safe distance call 911 and Atmos Energy's 24-hour toll-free emergency number at 866.322.8667.

WCRTA Meets October 12

Retired teachers are urged to make plans now to attend the October 12 meeting of the WCRTA. The meeting will be held the Hidden Hills Wedding and Event Venue. As usual, it will start at 11:00. Hidden Hills is located at 3095 State Rte.132 between Dixon and Sebree, a little closer to Dixon. It is on the north side of the road and is marked by a rustically framed sign.

Hidden Hills will cater lunch, which should be about \$15.00. Lunch will be paid for new members of WCRTA. This is our legislative meeting, and, for it, we have scheduled Benny Liles, Co-Chair of Legislative committee of KRTA.

This will be a good time to pay WCRTA dues of \$10.00, if you haven't done so yet. Also, if you wish to donate to one or all of three major projects, school supplies, food bank, and Christmas Angel, you can bring that. If you want to write one check for all, be sure to designate the amounts for each on the memo line of the check. If you want to mail a check, you can send it to WCRTA Treasurer Marilyn Whitbe sell, 10294 State Route 132W, Clay, KY42404.

God Knows You

By Dr. Bob Hardison

God Loves You Enough To Speak To You

Q: Some people say God speaks to them. I don't know about that. So far, I've never experienced Him speaking to me. If He speaks to me, what adjustments do I need to make to hear Him speaking?

A: The Bible is filled with examples of God speaking—sometimes in thunder, sometimes in a whisper, or through nature. Since the Holy Spirit indwells in every child of God, He speaks to our mind, heart or conscience. When He speaks, it's not just to inform us; it's to invite us into His work. Many people miss this because they interpret life only through what they can see or hear.

We often miss God speaking to us because we are not focusing on spiritual realities. We need a shift in our perspective—to move from a purely

physical understanding of the world to a spiritual one. When we align our view with God's truth revealed in His Word, we see His voice is not distant or rare—it's present, active, and personal.

God spoke to Moses from a burning bush. He exclaimed, "I am the God of your father, the God of Abraham, the God of Isaac, and the God of Jacob" (Ex. 3:6). God spoke to Moses and He speaks to you and me.

God loves us so much He sent His one and only Son into the world to pay our sin-debt. The fact that God loves us and initiates a relationship with us is one of most reassuring realities of life. We don't somehow discover God; in love, He reveals Himself to us. And that experience will be very real and very personal. Knowing God loves us and speaks to us changes everything. We are never alone.

PUBLIC NOTICE

Pursuant to 405 KAR 8:010, Section 16(5), the following is a summary of permitting decisions made by the Department for Natural Resources, Division of Mine Permits with respect to applications to conduct surface coal mining and reclamation operations in Webster County.

SEBREE MINING LLC 9179007 MI 14 8/3/2026

WEBSTER COUNTY COAL LLC 917501 MI 24 8/24/2026

NOTICE OF FILING

On September 29, 2026, Big Rivers Electric Corporation filed its 2026 Integrated Resource Plan with the Kentucky Public Service Commission in Case No. 2026-00268. This filing includes Big Rivers' most recent load forecasts, and a description of the existing and planned conservation programs, load management programs, and power supplies it intends to use to meet forecasted requirements in a reliable manner at the lowest possible cost. Any interested person may review the plan, submit written questions to the utility, and file written comments on the plan.

Any person interested in participating in the review of this Integrated Resource Plan should, within ten (10) days of the publication of this notice submit a motion to intervene to Executive Director, Public Service Commission, 211 Sower Boulevard, P.O. Box 615, Frankfort, Kentucky 40602.