

139.210 Retailer's powers to collect from purchaser -- Separate display of tax -- Retailers that provide road and travel services -- Taxes collected constitute debt to Commonwealth.

- (1) Except as provided in subsections (2) and (3) of this section, the tax shall be required to be collected by the retailer from the purchaser. The tax shall be displayed separately from the sales price, the price advertised in the premises, the marked price, or other price on the sales receipt or other proof of sales.
- (2) The department may relieve certain retailers from the requirement in subsection (1) of this section of separate display of the tax when the circumstances of the retailer make compliance impracticable. If the retailer establishes to the satisfaction of the department that the sales tax has been added to the total amount of the sales price and has not been absorbed by the retailer, the amount of the sales price shall be the amount received exclusive of the tax imposed.
- (3) Retailers that provide road and travel services that are taxable under KRS 139.200 shall not be required to state the tax separately from the sales price if the retailer can establish and provide evidence that the sales tax has been added to the total amount of the sales price charged to the purchaser and has not been absorbed by the retailer. The amount of the sales price shall be the amount received exclusive of the tax imposed.
- (4) The taxes collected under this section shall be deemed to be held in trust by the retailer for and on account of the Commonwealth.
- (5) The taxes to be collected under this section shall constitute a debt of the retailer to the Commonwealth.
- (6) Regardless of a purchaser's method of payment, a retailer shall not be relieved of the retailer's responsibility to collect and remit the correct amount of tax due.

Effective: July 15, 2026

History: Amended 2026 Ky. Acts ch. 161, sec. 24, effective July 15, 2026. -- Amended 2023 Ky. Acts ch. 92, sec. 48, effective March 24, 2023. -- Amended 2008 Ky. Acts ch. 95, sec. 6, effective August 1, 2008. -- Amended 2007 Ky. Acts ch. 141, sec. 5, effective July 1, 2007. -- Amended 2005 Ky. Acts ch. 85, sec. 410, effective June 20, 2005. -- Amended 2003 Ky. Acts ch. 124, sec. 9, effective July 1, 2004. -- Amended 1990 Ky. Acts ch. 137, sec. 1, effective July 13, 1990. -- Created 1960 Ky. Acts ch. 5, Art. I, sec. 21, effective February 5, 1960.