

CHAPTER 44**(HB 273)**

AN ACT relating to the submission of documents regarding Kentucky permits and taxes.

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

SECTION 1. A NEW SECTION OF KRS CHAPTER 325 IS CREATED TO READ AS FOLLOWS:

A certified public accountant licensed in the Commonwealth under the provisions of this chapter, or an attorney licensed to practice law in the Commonwealth of Kentucky, with express authorization of a client may act as an agent of that client to:

- (1) Complete, sign, and file an application for a seller's permit to do business as provided in Section 2 of this Act;*
- (2) Complete, sign, and file an application for a seller's permit for any out-of-state retailer who is not required to file for the collection of use tax under KRS 139.340 but is seeking to do so on a voluntary basis as provided by KRS 139.700;*
- (3) Complete, sign, and file an application for a general business license as provided for in KRS 154.12-219. A certified public accountant acting under this subsection shall remit the license fee required under KRS 154.12-219 with the application and may seek reimbursement from the applicant for that fee;*
- (4) Complete, sign, and file an application for a certificate of registration to sever or process coal in this state as required by KRS 143.030; and*
- (5) Complete, sign, and file an application for an employer's withholding, corporation income, and corporation license tax registration numbers as may be required by KRS 131.130.*

Section 2. KRS 139.240 is amended to read as follows:

- (1) Every person presently engaged or desiring to engage in or conduct business as a seller within this state shall file with the cabinet an application for a permit for each place of business.
- (2) Every application for a permit shall:
 - (a) Be made upon a form prescribed by the cabinet;
 - (b) Set forth the name under which the applicant transacts or intends to transact business and the location of his place or places of business;
 - (c) Set forth such other information as the cabinet may require.
- (3) *The application shall be signed by:*
 - (a) The owner, if he or she is a natural person;*
 - (b) A member or partner, if the entity is an association, limited liability company, limited liability partnership, or partnership;*
 - (c) An executive officer, if the entity is a corporation, or some person specifically authorized by the corporation to sign the application, to which shall be attached written evidence of his or her authority; or*

- (d) *A licensed certified public accountant, or an attorney licensed to practice law in the Commonwealth of Kentucky, specifically authorized by and acting on behalf of an owner, an association, a partnership, a limited liability company, a limited liability partnership, a corporation, or other business entity.*

~~[The application shall be signed by the owner if he is a natural person; in the case of an association or partnership, by a member or partner; in the case of a corporation, by an executive officer or some person specifically authorized by the corporation to sign the application, to which shall be attached the written evidence of his authority.]~~

Section 3. KRS 143.030 is amended to read as follows:

- (1) Every individual, partnership, joint venture, association, *limited liability company, limited liability partnership,*~~[or]~~ corporation, *or other business entity* engaged in severing *or*~~[and/or]~~ processing coal shall, prior to July 1, 1978, or prior to severing *or*~~[and/or]~~ processing coal in this Commonwealth, file an application for a certificate of registration in such form as the cabinet may prescribe. Every application shall be signed by:
 - (a) The owner if a natural person;~~[in the case of an association or partnership, by a member or partner; in the case of a corporation, by an executive officer or some person specifically authorized by the corporation to sign the application]~~
 - (b) *A member or partner if the entity is an association, limited liability company, limited liability partnership, or partnership;*
 - (c) *An executive officer, if the entity is a corporation, or some person specifically authorized by the corporation to sign the application, to which shall be attached written evidence of his or her authority; or*
 - (d) *A licensed certified public accountant, or an attorney licensed to practice law in the Commonwealth of Kentucky, acting on behalf of the owner, association, partnership, limited liability company, limited liability partnership, corporation, or other business entity.*
- (2) On or before the twentieth day of the month following the reporting period in which any coal is severed *or*~~[and/or]~~ processed, the taxpayer severing *or*~~[and/or]~~ processing such coal shall file with the cabinet a tax return in such form as the cabinet may require and remit the amount of the tax due. A tax return is required for each reporting period even though there may be no tax liability.
- (3) Whenever any taxpayer fails to comply with any provisions of this chapter, or any rule or regulation of the cabinet relating thereto, the cabinet may order the suspension or revocation of the certificate of registration held by such taxpayer.
- (4) Any taxpayer, including any officer of a corporation, who conducts a coal severing *or*~~[and/or]~~ processing operation in this state without obtaining a certificate of registration or after a certificate of registration has been suspended or revoked, shall be guilty of a misdemeanor and upon conviction therefor, shall be fined an amount not less than one hundred dollars (\$100) nor more than one thousand dollars (\$1,000) or imprisoned for a period not to exceed six (6) months or both such fine and imprisonment.

Approved March 12, 2002