

**CHAPTER 92****(HB 429)**

AN ACT relating to sales and use tax.

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

➔Section 1. KRS 139.570 is repealed and reenacted to read as follows:

- (1) (a) For reimbursement of the cost of collecting and remitting the tax, the seller shall deduct on each return one and three-quarters percent (1.75%) of the first one thousand dollars (\$1,000) of tax due and one percent (1%) of the tax due in excess of one thousand dollars (\$1,000), provided the amount due is not delinquent at the time of payment.
- (b) The total reimbursement allowed for each seller in any reporting period shall not exceed one thousand five hundred dollars (\$1,500).
- (2) Notwithstanding subsection (1) of this section, the rate of compensation for taxes collected or returns filed by certified service providers and other model sellers participating in the agreement as defined in KRS 139.781 shall be determined according to the terms of the agreement as provided in KRS 139.789(7).

➔Section 2. The intent of the General Assembly in repealing and reenacting KRS 139.570 in Section 1 of this Act is to affirm the amendments made to KRS 139.570 in 2008 Ky. Acts ch. 39. Section 1 of this Act shall apply retroactively for the period beginning July 1, 2003, to June 30, 2004, and for the period beginning July 1, 2005, to June 30, 2008.

➔Section 3. To the extent that any provision included in Section 1 of this Act is considered new language, the provisions of KRS 446.145 requiring new language to be underlined are notwithstanding.

**Signed by the Governor March 24, 2009.**