

103 KAR 27:020. Blueprints and photostat copies.

RELATES TO: KRS 139.010, 139.200

STATUTORY AUTHORITY: KRS 131.130(1)

NECESSITY, FUNCTION, AND CONFORMITY: To interpret the sales and use tax law as it relates to blueprints and photostat copiers.

Section 1. Photostat copiers, producers of blueprints and articles of a similar nature are retailers and the tax applies to the total charge for such products. This rule is applicable when the article is produced to the special order of the customer and when the article is made from materials furnished by the customer. (SU-89; 1 Ky.R. 230; eff. 1-8-1975; TAm eff. 5-20-2009; TAm eff. 6-22-2016.)