

**103 KAR 27:170. Sales by civic clubs and similar organizations.**

RELATES TO: KRS 139.010

STATUTORY AUTHORITY: KRS 131.130(1)

NECESSITY, FUNCTION, AND CONFORMITY: This administrative regulation interprets the sales and use tax law as it applies to transactions involving sales by civic clubs and similar organizations.

Section 1. Where civic clubs, associations, chambers of commerce, and similar organizations sell tickets for meals at prices which include services rendered in addition to the cost paid to the supplier for the meals, such clubs, associations, chambers of commerce and similar organizations will be treated as consumers of such meals, and the tax applies to gross receipts from the sale of the meals to them. Such clubs and other organizations are consumers of other items of tangible personal property which they sell incidentally in connection with the rendering of their services, and the tax applies to gross receipts from the sales of such property to them. (SU-39; 1 Ky.R. 145; eff. 12-11-1974; TAm eff. 5-20-2009, TAm eff. 6-22-2016.)