

103 KAR 30:280. Sales to water haulers.

RELATES TO: KRS 139.010, 139.200, 139.270, 139.470

STATUTORY AUTHORITY: KRS 131.130(1)

NECESSITY, FUNCTION, AND CONFORMITY: KRS 131.130(1) authorizes the Department of Revenue to promulgate administrative regulations necessary for the administration and enforcement of all tax laws in Kentucky. This administrative regulation establishes requirements for the exemption of water used for residential purposes when purchased from water haulers.

Section 1. Definition. "Water hauler" means a person in the business of transporting water by truck for sale to a customer.

Section 2. (1) A water hauler shall issue a resale certificate in the form described in 103 KAR 31:111 to a water company when purchasing water for resale.

(2) Gross receipts from the sale of water by a water hauler to customers for:

(a) Residential use shall not be subject to the sales and use tax; and

(b) Use other than residential shall be subject to sales and use tax unless another exemption pursuant to KRS Chapter 139 is applicable.

Section 3. (1) This administrative regulation shall replace Revenue Policy 51P261.

(2) Revenue Policy 51P261 is hereby rescinded and shall be null, void and unenforceable. (33 Ky.R. 2815; 3158; eff. 5-4-2007; TAm eff. 6-22-2016; Crt eff. 6-7-2019.)