

**103 KAR 27:140. Publishers of newspapers, magazines and periodicals.**

RELATES TO: KRS 139.010

STATUTORY AUTHORITY: KRS 131.130(1)

NECESSITY, FUNCTION, AND CONFORMITY: KRS 131.130(1) authorizes the Department of Revenue to promulgate administrative regulations for the assessment, collection, refunding, administration, and enforcement of Kentucky tax laws. This administrative regulation interprets the sales and use tax law as it applies to sales of newspapers, magazines and periodicals.

Section 1. Newspapers.

(1) Sales of newspapers by the publisher are sales of tangible personal property or digital property. The tax applies to the gross receipts of the publisher from such sales in all cases, unless the sale is for delivery or access outside of this state.

(2) Newstands, drug stores, street vendors, and other businesses selling to consumers are the retailers of newspapers sold by them. Proceeds from the sale thereof shall be included in the gross receipts of the retailer subject to the tax.

Section 2. Magazines and Periodicals.

(1) Sales of magazines, periodicals and all publications other than newspapers, whether made "over the counter," or by subscription, are subject to the sales or use tax. Subscription includes both hard copies and digital editions.

(2) Receipts from subscriptions for magazines, periodicals, and trade journals, taken within the state of Kentucky, sent to a publication house outside of the state of Kentucky, and thereafter mailed directly or transferred electronically to the subscriber within the state of Kentucky, are subject to the sales tax. Where such publications are printed within the state of Kentucky and sold subject to delivery, or transferred electronically for access outside the state of Kentucky, such sales would not be subject to the sales tax.

(3) Persons who distribute trade publications, journals and the like free of charge to the reader thereof are regarded as consumers of publications which they distribute.

(SU-8; 1 Ky.R. 145; eff. 12-11-1974; TAm eff. 6-22-2016; 46 Ky.R. 69; eff. 10-4-2019.)