

103 KAR 28:150. Collection of sales tax on certain motor vehicle sales.

RELATES TO: KRS 139.010, 139.200, 139.260, 139.470, 139.720

STATUTORY AUTHORITY: KRS 131.130, 139.710

NECESSITY, FUNCTION, AND CONFORMITY: KRS 131.130 authorizes the Department of Revenue to promulgate administrative regulations necessary for the administration and enforcement of all tax laws in Kentucky. KRS 139.710 authorizes the department to administer the provisions of KRS Chapter 139, relating to the assessment, collection, refunding, and administration of taxes. This administrative regulation establishes requirements for the application and reporting of the sales tax by sellers of motor vehicles to certain nonresidents pursuant to KRS 139.470(19)(b).

Section 1. Definition. "Motor vehicle" is defined by KRS 138.450(5).

Section 2. Reporting Requirements. A motor vehicle dealer making sales of motor vehicles shall:

- (1) Maintain records pursuant to KRS 139.720;
- (2) Collect, report, and remit applicable sales tax on motor vehicle sales to nonresidents not exempt under KRS 139.470(19)(b);
- (3) Provide a completed copy of the "Certificate of Sales Tax Paid on the Purchase of a Motor Vehicle" (Revenue Form 51A270) to each customer from whom Kentucky sales tax is due; and
- (4) File a supplementary schedule entitled "Kentucky Sales Tax Motor Vehicle Sales Supplementary Schedule" (Revenue Form 51A135) for each sales tax filing period that includes sales tax from sales of motor vehicles.

Section 3. Filing Process. The due date of the supplementary schedule shall be the same due date as the sales and use tax return for which the supplement is required. The supplementary schedule shall be filed separately from the sales and use tax return according to the instructions provided by the department on the form.

Section 4. Forms. The forms listed herein may be inspected, copied, or obtained, subject to applicable copyright law, at:

- (1) The Kentucky Department of Revenue, 501 High Street, Frankfort, Kentucky 40620;
 - (2) A Kentucky Taxpayer Service Center, Monday through Friday, 8 a.m. to 4:30 p.m.; or
 - (3) The department Web site at <http://revenue.ky.gov>.
- (33 Ky.R. 1212; 1523; eff. 1-5-2007; TAm eff. 6-22-2016; 44 Ky.R. 772; eff. 1-5-2018; TAm eff. 11-6-2019; Cert eff. 1-28-2020; Cert eff. 12-6-2024.)