

103 KAR 25:060. Temporary vendors and transient merchants.

RELATES TO: KRS 139.010, 139.200, 139.550, 139.660, 365.650, 365.665, 365.680

STATUTORY AUTHORITY: KRS 131.130, 139.550

NECESSITY, FUNCTION, AND CONFORMITY: KRS 131.130(1) authorizes the Department of Revenue to promulgate administrative regulations for the administration and enforcement of Kentucky tax laws. This administrative regulation interprets the sales and use tax law as it applies to temporary vendors and transient merchants.

Section 1. Definitions.

(1) "Temporary vendor" means a person engaged in selling as described in KRS 139.550(4).

(2) "Transient merchant" is defined by KRS 365.650(1).

Section 2. Temporary vendors and transient merchants who are not registered with an active Sales and Use Tax Account shall report and remit the sales and use tax on a nonpermit basis on the Temporary Vendor Sales and Use Tax Return (Form 30A006) prescribed by the department.

Section 3. Transient merchants having no fixed place of business and not selling from a vehicle shall register for, and procure, a permit in the county in which they make sales of tangible personal property by completing the Application for Transient Merchant Permit (Form 51A250). The application shall be submitted to the county clerk or other applicable local representative as required by KRS 365.665.

Section 4. Transient merchants having no fixed place of business and selling from vehicles shall submit an Application for Transient Merchant Permit (Form 51A250) for each vehicle. The application for registration shall be submitted to the county clerk or other applicable local representative as required by KRS 365.665. The registration shall cover all sales made from the vehicle in any county in the state.

Section 5. Bonding Requirements.

(1) Temporary vendors may be required to post a bond pursuant to the provisions of KRS 139.660. The amount and type of the bond shall be determined by the department. The tax may be prepaid in lieu of filing the bond. The bond shall be filed with the department prior to the issuance of the registration and engaging in business within this state.

(2) Transient merchants may be required to post a bond with the Office of the Attorney General pursuant to the provisions of KRS 365.680.

Section 6. The due date for filing the sales tax return and remitting payment required by this administrative regulation is the due date shown on Form 30A006 as prescribed by the department, or the date when selling at the designated location is completed.

Section 7.

(1) Form 30A006 may be inspected, copied, or obtained, subject to applicable copyright law,:

(a) At the Kentucky Department of Revenue, 501 High Street, Frankfort, Kentucky 40601;

(b) On the department Web site at <http://revenue.ky.gov>; or

(c) At a Kentucky Department of Revenue Taxpayer Service Center.

(2) Form 51A250 may be obtained from the county clerk or other applicable local representative.

(SU-87; 1 Ky.R. 228; eff. 1-8-1975; TAm eff. 5-20-2009; TAm eff. 6-22-2016; Crt eff. 1-28-2020; 46 Ky.R. 1278; 2023; eff. 4-1-2020.)