

139.730 Sales and use tax reports -- Vendor list.

- (1) In the administration of the sales and use tax, the department may require the filing of reports by any person or class of persons with possession or custody of information relating to sales of tangible personal property, digital property, or an extended warranty service, the storage, use, or other consumption of which is subject to the tax.
- (2) Any event coordinator of a festival or similar event shall provide the department with a list of vendors selling at the event any tangible property, digital property, or services listed in KRS 139.200.
- (3) The report shall be filed at the time specified by the department and shall contain such information as the department may require.

Effective: July 14, 2022

History: Amended 2022 Ky. Acts ch. 212, sec. 43, effective July 14, 2022. -- Amended 2018 Ky. Acts ch. 171, sec. 50, effective April 14, 2018; and ch. 207, sec. 50, effective April 27, 2018. -- Amended 2009 Ky. Acts ch. 73, sec. 23, effective July 1, 2009. -- Amended 2005 Ky. Acts ch. 85, sec. 443, effective June 20, 2005. -- Amended 1994 Ky. Acts ch. 11, sec. 1, effective July 15, 1994. -- Created 1960 Ky. Acts ch. 5, Art. I, sec. 70, effective February 5, 1960.