

1 AN ACT relating to extended warranties.

2 ***Be it enacted by the General Assembly of the Commonwealth of Kentucky:***

3 ➔Section 1. KRS 139.330 is amended to read as follows:

4 Every person storing, using, or otherwise consuming in this state tangible personal
5 property, digital property, or ~~an~~ extended warranty services~~[service]~~ purchased from a
6 retailer is liable for the use tax levied under KRS 139.310. His or her liability is not
7 extinguished until the tax has been paid to this state, except that a receipt from a retailer
8 engaged in business in this state or from a retailer who is authorized by the department,
9 under such rules and regulations as it may prescribe, to collect the tax and who is, for the
10 purpose of this chapter relating to the use tax, regarded as a retailer engaged in business
11 in this state, given to the purchaser pursuant to KRS 139.340 is sufficient to relieve the
12 purchaser from further liability for the tax to which the receipt refers.