

103 KAR 28:130. Tire retreading and recapping.

RELATES TO: KRS 139.010

STATUTORY AUTHORITY: KRS 131.130(1)

NECESSITY, FUNCTION, AND CONFORMITY: To interpret the sales and use tax law as it applies to charges for tire retreading and recapping.

Section 1. Persons engaged in retreading or recapping of tires for customers are retailers and the tax applies to the gross receipts from such retreading or recapping of tires. The total price charged by the retreader or recapper is the measure of the tax for either retreading or recapping a tire belonging to his customer, or for a recapped or retreaded tire sold outright by the recapper or retreader to his customer.

(SU-88; 1 Ky.R. 231; eff. 1-8-1975; TAm eff. 6-22-2016; Crt eff. 6-7-2019.)