

**139.260 Presumption that all gross receipts and tangible personal property and digital property sold for delivery in this state are taxable -- Burden of proof.**

For the purpose of the proper administration of this chapter and to prevent evasion of the duty to collect the taxes imposed by KRS 139.200 and 139.310, it shall be presumed that all gross receipts and all tangible personal property and digital property sold by any person for delivery or access in this state are subject to the tax until the contrary is established. The burden of proving the contrary is upon the person who makes the sale unless the person takes from the purchaser a certificate to the effect that the property is either:

- (1) Purchased for resale according to the provisions of KRS 139.270;
- (2) Purchased through a fully completed certificate of exemption or fully completed Streamlined Sales and Use Tax Agreement Certificate of Exemption in accordance with KRS 139.270; or
- (3) Purchased according to administrative regulations promulgated by the department governing a direct pay authorization.

**Effective:** July 1, 2011

**History:** Amended 2011 Ky. Acts ch. 33, sec. 3, effective July 1, 2011. -- Amended 2009 Ky. Acts ch. 73, sec. 7, effective July 1 2009. -- Amended 2007 Ky. Acts ch. 141, sec. 19, effective July 1, 2007. -- Amended 2005 Ky. Acts ch. 85, sec. 413, effective June 20, 2005. -- Amended 2003 Ky. Acts ch. 124, sec. 13, effective July 1, 2004. -- Amended 1988 Ky. Acts ch. 135, sec. 1, effective July 15, 1988. -- Created 1960 Ky. Acts ch. 5, Art. I, sec. 26, effective February 5, 1960.