

139.365 Exemption from collection duty for out-of-state commercial printers and mailers.

- (1) Notwithstanding KRS 139.340, a commercial printer or mailer engaged in business in this state shall not be required to collect use tax on sales of printing, advertising and promotional direct mail, or other direct mail that are printed out of state and delivered out of state to the United States Postal Service for mass mailing to third-party Kentucky residents who are not purchasers of the advertising and promotional direct mail or other direct mail if the commercial printers or mailers:
 - (a) Maintain records relating to those sales to assist the department in the collection of use tax; and
 - (b) File reports as provided by KRS 139.730 if requested by the department.
- (2) If the commercial printer or mailer complies with the provisions of subsection (1) of this section, the purchaser of the printing, advertising and promotional direct mail, or other direct mail shall have the sole responsibility for reporting and paying the use tax imposed by KRS 139.310.

Effective: July 1, 2011

History: Amended 2011 Ky. Acts ch. 33, sec. 5, effective July 1, 2011. -- Created 2006 Ky. Acts ch. 251, sec. 7, effective July 12, 2006.