

139.500 Exemption from use tax of property subject to sales or gasoline tax.

- (1) The storage, use, or other consumption in this state of property, the gross receipts from the sale of which are required to be included in the measure of the tax levied under KRS 139.200 is not subject to the use tax.
- (2) The storage, use, or other consumption in this state of gasoline or special fuels on which the tax under KRS Chapter 138 has been paid and which is not subject to refund under KRS 138.341, 138.344, 138.445, 279.200, or 279.530 shall not be subject to the use tax.

Effective: July 13, 1990

History: Amended 1990 Ky. Acts ch. 414, sec. 3, effective July 13, 1990. -- Created 1960 Ky. Acts ch. 5, Art. I, sec. 48, effective February 5, 1960.