

**139.600 Sales tax on rental receipts.**

For the purposes of the sales tax, gross receipts from rentals or leases of tangible personal property shall be reported and the tax paid in accordance with such rules and regulations as the department may prescribe.

**Effective:** June 20, 2005

**History:** Amended 2005 Ky. Acts ch. 85, sec. 433, effective June 20, 2005. -- Created 1960 Ky. Acts ch. 5, Art. I, sec. 56, effective February 5, 1960.