

**139.778 Tangible personal property purchased out of state -- Collection of tax at titling or first registration -- Exemptions -- remittance to department.**

- (1) The county clerk shall collect any applicable sales and use tax for the following tangible personal property purchased out of state at the time the property is offered for titling or first registration:
  - (a) Recreational vehicles as defined in KRS 186.650;
  - (b) Manufactured homes as defined in KRS 186.650;
  - (c) Motorboats as defined in KRS 235.010;
  - (d) Vessels as defined in KRS 235.010; and
  - (e) Any other tangible personal property offered for titling or first registration in Kentucky.
- (2) The tax shall be collected unless the owner:
  - (a) Presents a tax receipt from the seller verifying that the tax has been previously paid;
  - (b) Demonstrates that the transfer of the property is exempt under KRS 139.470(4); or
  - (c) Provides a properly executed resale certificate or certificate of exemption in accordance with KRS 139.270.
- (3) The tax collected by the county clerk shall be reported and remitted to the department on forms provided by the department.
- (4) For services provided in collecting the tax, the county clerk shall deduct a fee of three percent (3%) of the tax collected and remit the balance to the department as provided in KRS 138.464.

**Effective:** January 1, 2007

**History:** Created 2006 Ky. Acts ch. 252, Pt. XIV, sec. 1, effective January 1, 2007.