

**139.440 Fungible goods bought under certificate commingled with goods bought otherwise.**

If a purchaser gives a certificate with respect to the purchase of fungible goods and thereafter commingles those goods with other fungible goods not so purchased but of such similarity that the identity of the constituent goods in the commingled mass cannot be determined, sales from the mass of commingled goods shall be deemed to be sales of the goods so purchased until a quantity of commingled goods equal to the quantity of purchased goods so commingled has been sold.

**Effective:** February 5, 1960

**History:** Created 1960 Ky. Acts ch. 5, Art. I, sec. 43, effective February 5, 1960.