

139.550 Required monthly return.

- (1) On or before the twentieth day of the month following each calendar month, a return for the preceding month shall be filed with the department in a form the department may prescribe.
- (2)
 - (a) For purposes of the sales tax, a return shall be filed by every retailer or seller.
 - (b) For purposes of the use tax, a return shall be filed by every retailer engaged in business in the state and by every person purchasing tangible personal property, digital property, or an extended warranty service, the storage, use or other consumption of which is subject to the use tax, who has not paid the use tax due to a retailer required to collect the tax.
 - (c) If a retailer's responsibilities have been assumed by a certified service provider as defined by KRS 139.795, the certified service provider shall file the return.
 - (d) When a remote retailer's product is sold through a marketplace, then the marketplace provider that facilitated the sale shall file the return and remit the tax due on those sales.
- (3) Returns shall be signed by the person required to file the return or by a duly authorized agent but need not be verified by oath.
- (4) Persons not regularly engaged in selling at retail and not having a permanent place of business, but who are temporarily engaged in selling from trucks, portable roadside stands, concessionaires at fairs, circuses, carnivals, and the like, shall report and remit the tax on a nonpermit basis, under rules as the department shall provide for the efficient collection of the sales tax on sales.
- (5) The return shall show the amount of the taxes for the period covered by the return and other information the department deems necessary for the proper administration of this chapter.

Effective: June 27, 2019

History: Amended 2019 Ky. Acts ch. 151, sec. 33, effective June 27, 2019. -- Amended 2018 Ky. Acts ch. 171, sec. 47, effective April 14, 2018; and ch. 207, sec. 47, effective April 27, 2018. -- Amended 2009 Ky. Acts ch. 73, sec. 20, effective July 1, 2009. -- Amended 2005 Ky. Acts ch. 85, sec. 430, effective June 20, 2005. -- Amended 2003 Ky. Acts ch. 124, sec. 26, effective July 1, 2004. -- Created 1960 Ky. Acts ch. 5, Art. I, sec. 51, effective February 5, 1960.

Legislative Research Commission Note (6/27/2019). Section 82 of 2019 Ky. Acts ch. 151 states that the amendments to this statute made in Section 33 of that Act apply to transactions occurring on or after July 1, 2019.

Legislative Research Commission Note (4/27/2018). Pursuant to 2018 Ky. Acts ch. 207, sec. 152, the amendments made to this statute in that Act apply to transactions occurring on or after July 1, 2018.