

**139.280 Contents and form of certificate.**

- (1) The resale certificate shall:
  - (a) Be signed by and bear the name and address of the purchaser;
  - (b) Indicate the number of the permit issued to the purchaser;
  - (c) Indicate the general character of the tangible personal property, digital property, or services sold by the purchaser in the regular course of business.
- (2) The certificate shall be substantially in a form as the department may prescribe.
- (3) A signature shall not be required if the purchaser provides the retailer with an electronic resale certificate.

**Effective:** June 27, 2019

**History:** Amended 2019 Ky. Acts ch. 151, sec. 23, effective June 27, 2019. -- Amended 2009 Ky. Acts ch. 73, sec. 9, effective July 1, 2009. -- Amended 2005 Ky. Acts ch. 85, sec. 415, effective June 20, 2005. -- Amended 2003 Ky. Acts ch. 124, sec. 15, effective July 1, 2004. -- Created 1960 Ky. Acts ch. 5, Art. I, sec. 28, 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 23 of that Act apply to transactions occurring on or after July 1, 2019.