

### **139.700 Collection of tax by out-of-state retailer.**

The department may, in its discretion, upon application authorize the collection of the tax imposed herein by any retailer not engaged in business within this state who, to the satisfaction of the department furnishes adequate security to insure collection and payment of the tax. Such retailer shall be issued a permit to collect such tax in such manner, and subject to such regulation and agreements as the department shall prescribe. When so authorized, it shall be the duty of such retailer to collect the tax upon all tangible personal property, digital property, or extended warranty services sold to his knowledge for use within this state, in the same manner and subject to the same requirements as a retailer engaged in business within this state.

**Effective:** April 27, 2018

**History:** Amended 2018 Ky. Acts ch. 171, sec. 48, effective April 14, 2018; and ch. 207, sec. 48, effective April 27, 2018. -- Amended 2009 Ky. Acts ch. 73, sec. 21, effective July 1, 2009. -- Amended 2005 Ky. Acts ch. 85, sec. 440, effective June 20, 2005. -- Created 1960 Ky. Acts ch. 5, Art. I, sec. 67, effective February 5, 1960.

**Legislative Research Commission Note (4/27/2018).** This statute was amended by 2018 Ky. Acts chs. 171 and 207, which do not appear to be in conflict and have been codified together.

**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.