

**139.735 Restrictions on administrative regulations and policies.**

- (1) The department shall not promulgate any administrative regulation or policy, either written or unwritten, whose provisions are more stringent than KRS 139.270 regarding the acceptance of resale certificates, exemption certificates, agriculture exemption license numbers, Streamlined Sales and Use Tax Agreement Certificates of Exemption, and direct pay authorizations.
- (2) It shall be mandatory upon the department during any audit process to honor resale certificates, exemption certificates, agriculture exemption license numbers, Streamlined Sales and Use Tax Agreement Certificates of Exemption, and direct pay authorizations when executed according to KRS 139.270 and any administrative regulation promulgated by the department concerning direct pay authorizations.

**Effective:** March 30, 2022

**History:** Amended 2022 Ky. Acts ch. 58, sec. 4, effective March 30, 2022. -- Amended 2011 Ky. Acts ch. 33, sec. 6, effective July 1, 2011. -- Amended 2008 Ky. Acts ch. 95, sec. 15, effective August 1, 2008. -- Amended 2005 Ky. Acts ch. 85, sec. 444, effective June 20, 2005. -- Amended 2003 Ky. Acts ch. 124, sec. 27, effective July 1, 2004. -- Created 1988 Ky. Acts ch. 135, sec. 7, effective July 15, 1988.