

139.720 Records required to be kept -- For how long.

- (1) Every seller, every retailer, and every person storing, using and otherwise consuming in this state tangible personal property or digital property purchased from a retailer shall keep such records, receipts, invoices, and other pertinent papers in such form as the department may require.
- (2) Every such seller, retailer, or person who files the returns required under this chapter shall keep such records for not less than four (4) years from the making of such records unless the department in writing sooner authorizes their destruction.

Effective: July 1, 2009

History: Amended 2009 Ky. Acts ch. 73, sec. 22, effective July 1, 2009. -- Amended 2005 Ky. Acts ch. 85, sec. 442, effective June 20, 2005. -- Created 1960 Ky. Acts ch. 5, Art. I, sec. 69, effective February 5, 1960.