

**139.783 Purpose of KRS 139.780 to 139.795.**

It is the intent and purpose of the General Assembly in enacting KRS 139.780 to 139.795 to encourage and increase voluntary compliance with Kentucky's sales and use tax law by entering into the SSUTA agreement with one (1) or more states to simplify and modernize sales and use tax administration in order to substantially reduce the burden of tax compliance for all sellers and for all types of commerce.

**Effective:** July 1, 2007

**History:** Amended 2007 Ky. Acts ch. 141, sec. 21, effective July 1, 2007. -- Created 2001 Ky. Acts ch. 6, sec. 1, effective June 21, 2001.