

139.785 Authority of department -- Representation of state.

- (1) The department is authorized and directed to enter 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. To further the SSUTA agreement, the department is authorized to act jointly with other states that are members of the SSUTA agreement to establish standards for certification of a certified service provider and certified automated system and establish performance standards for multistate sellers.
- (2) The department is further authorized to take other actions reasonably required to implement the provisions set forth in KRS 139.780 to 139.795. Other actions authorized by this section include but are not limited to the adoption of rules and regulations and the joint procurement, with other member states, of goods and services to further the cooperative agreement. Notwithstanding the provisions of KRS Chapter 13A, the department may issue educational bulletins to the extent necessary to enhance the understanding of and compliance with terms of the agreement.
- (3) The commissioner of the Department of Revenue or the commissioner's designee, the state budget director or the director's designee, and two (2) legislators are authorized to represent this state before the other states that are signatories to the SSUTA agreement. One (1) member of the Senate shall be appointed by the President of the Senate, and one (1) member of the House of Representatives shall be appointed by the Speaker of the House of Representatives.

Effective: July 1, 2007

History: Amended 2007 Ky. Acts ch. 141, sec. 22, effective July 1, 2007. -- Amended 2005 Ky. Acts ch. 85, sec. 448, effective June 20, 2005. -- Amended 2003 Ky. Acts ch. 124, sec. 31, effective July 1, 2004. -- Created 2001 Ky. Acts ch. 6, sec. 4, effective June 21, 2001.