

**143.037 Certificates or forms for verification of deduction by processor -- Statement required for coal severed outside of state -- Deduction prohibited for nonregistrants or untraceable purchases.**

- (1) For the purpose of administering KRS 143.010(6)(e) and (f), the department shall provide to all registered taxpayers, who sell severed or processed coal that will subsequently be claimed as a deduction for purchased coal, certificates or other similar forms designed for the purpose of permitting the processor of the coal to verify his deduction for purchased coal. If coal which has been severed outside this state is purchased by a processor, he shall acquire a statement in such form as the department may prescribe from the person severing the coal outside this state.
- (2) A deduction for purchased coal shall not be allowed for purchases of coal originating from persons severing coal in this state who are not registered to report and pay the tax due under this chapter or for purchases of coal which cannot be traced to a person who severed the coal outside this state.

**Effective:** June 20, 2005

**History:** Amended 2005 Ky. Acts ch. 85, sec. 540, effective June 20, 2005. -- Created 1988 Ky. Acts ch. 331, sec. 1, effective July 15, 1988.