

**139.280 Contents and form of certificate.**

- (1) The resale certificate shall:
  - (a) Be signed by and bear the name and address of the purchaser;
  - (b) Indicate the number of the permit issued to the purchaser;
  - (c) Indicate the general character of the tangible personal property or digital property sold by the purchaser in the regular course of business.
- (2) The certificate shall be substantially in a form as the department may prescribe.
- (3) A signature shall not be required if the purchaser provides the retailer with an electronic resale certificate.

**Effective:** July 1, 2009

**History:** Amended 2009 Ky. Acts ch. 73, sec. 9, effective July 1, 2009. -- Amended 2005 Ky. Acts ch. 85, sec. 415, effective June 20, 2005. -- Amended 2003 Ky. Acts ch. 124, sec. 15, effective July 1, 2004. -- Created 1960 Ky. Acts ch. 5, Art. I, sec. 28, effective February 5, 1960.