

**139.330 Purchaser's liability for tax imposed by KRS 139.310.**

Every person storing, using or otherwise consuming in this state tangible personal property or digital property purchased from a retailer is liable for the use tax levied under KRS 139.310. His liability is not extinguished until the tax has been paid to this state, except that a receipt from a retailer engaged in business in this state or from a retailer who is authorized by the department, under such rules and regulations as it may prescribe, to collect the tax and who is, for the purpose of this chapter relating to the use tax, regarded as a retailer engaged in business in this state, given to the purchaser pursuant to KRS 139.340 is sufficient to relieve the purchaser from further liability for the tax to which the receipt refers.

**Effective:** July 1, 2009

**History:** Amended 2009 Ky. Acts ch. 73, sec. 12, effective July 1, 2009. -- Amended 2005 Ky. Acts ch. 85, sec. 417, effective June 20, 2005. -- Created 1960 Ky. Acts ch. 5, Art. I, sec. 32, effective February 5, 1960.