

**139.365 Exemption from collection duty for out-of-state commercial printers and mailers.**

- (1) Notwithstanding KRS 139.340, a commercial printer or mailer engaged in business in this state shall not be required to collect use tax on sales of printing or direct mail advertising materials that are both printed out of state and delivered out of state to the United States Postal Service for mass mailing to third-party Kentucky residents who are not purchasers of the advertising materials if the commercial printers or mailers:
  - (a) Maintain records relating to those sales to assist the department in the collection of use tax; and
  - (b) File reports as provided by KRS 139.730 if requested by the department.
- (2) If the commercial printer or mailer complies with the provisions of subsection (1) of this section, the purchaser of the printing or direct mail advertising materials shall have the sole responsibility for reporting and paying the use tax imposed by KRS 139.310.

**Effective:** July 12, 2006

**History:** Created 2006 Ky. Acts ch. 251, sec. 7, effective July 12, 2006.