

**139.430 Property used by purchaser after giving certificate.**

If a purchaser who gives a certificate makes any storage or use of the property other than retention, demonstration or display while holding it for sale in the regular course of business, the storage or use is taxable as of the time the property is first so stored or used. If the sole use of the property, other than retention, demonstration or display in the regular course of business, is the rental of the property while holding it for sale, the purchaser shall pay the tax on the use measured by the amount of the rental charged rather than the sales price of the property to him.

**Effective:** August 1, 1985

**History:** Amended 1985 (1st Extra. Sess.) Ky. Acts ch. 6, Pt. III, sec. 9, effective August 1, 1985. -- Created 1960 Ky. Acts ch. 5, Art. I, sec. 42, effective February 5, 1960.

**Legislative Research Commission Note.** 1985 (1st Extra. Sess.) Ky. Acts ch. 6, Pt. III, sec. 11, directed that the provisions of this section would be effective August 1, 1985.