

**139.450 Presumption as to property shipped or brought into state.**

It shall be presumed that tangible personal property shipped or brought to this state by the purchaser was purchased from a retailer for storage, use, or other consumption in this state.

**Effective:** July 1, 2009

**History:** Amended 2009 Ky. Acts ch. 73, sec. 15, effective July 1, 2009. -- Amended 1990 Ky. Acts ch. 476, Pt. VII A, sec. 621, effective July 1, 1990. -- Amended 1968 Ky. Acts ch. 40, Part 1, sec. 8. -- Created 1960 Ky. Acts ch. 5, Art. 1, sec. 44.