

**139.5313 Application of taxes to mortuary industry.**

Notwithstanding any other provisions of this chapter, morticians, undertakers, and funeral directors are consumers of all items including caskets and vaults, which they use or consume in the performance of their services and the taxes imposed by this chapter apply at the time of the sale to the mortician, undertaker, or funeral director.

**Effective:** July 13, 1990

**History:** Created 1990 Ky. Acts ch. 275, sec. 1, effective July 13, 1990.