

**139.735 Restrictions on administrative regulations and policies.**

- (1) The department shall not promulgate any administrative regulation or policy either written or unwritten whose provisions are more stringent than the provisions of KRS 139.270 and 103 KAR 31:030 regarding the good faith provisions for resale certificates, exemption certificates and direct pay authorizations.
- (2) It shall be mandatory upon the Department of Revenue during any audit process to honor resale certificates, exemption certificates and direct pay authorizations when executed according to the good faith provisions defined and described in KRS 139.270 and 103 KAR 31:030.

**Effective:** August 1, 2008

**History:** Amended 2008 Ky. Acts ch. 95, sec. 15, effective August 1, 2008. -- Amended 2005 Ky. Acts ch. 85, sec. 444, effective June 20, 2005. -- Amended 2003 Ky. Acts ch. 124, sec. 27, effective July 1, 2004. -- Created 1988 Ky. Acts ch. 135, sec. 7, effective July 15, 1988.