

### **103 KAR 26:060. Painters and finishers.**

RELATES TO: KRS 139.010

STATUTORY AUTHORITY: KRS 131.130 (1)

NECESSITY, FUNCTION, AND CONFORMITY: To interpret the sales and use tax law as it applies to painting or finishing real and tangible personal property.

Section 1. Persons engaged in the business of painting or finishing tangible personal property are the sellers of tangible personal property. As a seller, a painter or finisher must obtain a retail sales and use tax permit and remit the tax measured by the gross receipts from charges for painting or finishing finished products for consumers.

Section 2. Tax does not apply to charges for repainting or refinishing used articles. Tax applies in such case to the sale to the finisher of the paint and other materials used in the process, as he is regarded as the consumer of such property. If the refinisher uses paint or other materials purchased under a resale certificate, or without payment of use tax, he must report and pay tax measured by the cost of the materials to him.

Section 3. House painters are consumers and tax does not apply to charges for painting real estate. Tax applies in such case to the sale of paint to the house painter.  
(SU-51; 1 Ky.R. 229; eff. 1-8-1975; TAm eff. 5-20-2009; TAm eff. 6-22-2016.)