

**Answer Key**  
**Sales and Use Tax – Part I**  
**Section Q**

1. Pursuant to the decision in the case of Genex/Greer, property purchased from an out-of-state seller is subject to the use tax even though the sale was consummated in Kentucky. Transactions which have not been subjected to sales tax are subject to use tax; **KRS 139.500**.
  
2. This farmer would be a temporary and/or transient vendor. In accordance with **KRS 139.550(4)** and **Regulation 103 KAR 25:060, Section 1**, persons not regularly engaged in selling at retail and not having a permanent place of business but who are temporarily engaged in selling from trucks shall report and remit the tax on a non-permit basis and shall obtain a retail sales tax registration from the Department. In accordance with **Section 5 of Regulation 103 KAR 25:060**, the sales tax return shall be filed and the tax due shall be paid to either a Department field office or representative. The due date for the filing on the sales tax return is the expiration date shown on the taxpayer's retail sales tax registration or the date when selling at the designated location is completed, whichever is the earlier. In those cases where the sales of tangible personal property are for more than one month's duration, the tax shall be reported and remitted to the Department at the end of each month.