

**103 KAR 27:130. Printing and related industries.**

RELATES TO: KRS 139.010

STATUTORY AUTHORITY: KRS 131.130, 139.710

NECESSITY, FUNCTION, AND CONFORMITY: KRS 131.130(1)

authorizes the Department of Revenue to promulgate administrative regulations necessary for the administration and enforcement of all tax laws in Kentucky. This administration regulation establishes the sales and use tax requirements for printing and related industries.

Section 1. The tax shall apply to retail sale charges for printing, lithography, photolithography, rotogravure, gravure, silk screen printing, imprinting, multilithing, multigraphing, photostats, steel die engraving, screen imaging, digital imaging, and similar operations now in existence or later devised for consumers regardless of whether or not the paper and other materials are furnished by the consumer.

Section 2. The tax shall apply to retail sales charges for services in connection with the sale of printed matter, including die cutting, embossing, folding, and other binding and finishing operations regardless of whether or not the said printed matter is furnished by the customer. Other taxable charges included with the sale of printed material shall include costs of postage, addressing, enclosing, sealing, preparing for mailing, or mailing. The tax shall apply to charges for envelopes. (SU-29-1; 1 Ky.R. 704; eff. 5-14-75; 35 Ky.R. 1849; 2004; eff. 4-3-09.)