

**139.240 Application for retailer's or seller's permit to do business.**

- (1) Every person presently engaged or desiring to engage in or conduct business as a retailer or seller within this state shall file with the department an application for a permit for each place of business.
- (2) Every application for a permit shall:
  - (a) Be made upon a form prescribed by the department;
  - (b) Set forth the name under which the applicant transacts or intends to transact business and the location of the place or places of business; and
  - (c) Set forth other information as the department may require.
- (3) The application shall be signed by:
  - (a) The owner, if he or she is a natural person;
  - (b) A member or partner, if the entity is an association, limited liability company, limited liability partnership, or partnership;
  - (c) An executive officer, if the entity is a corporation, or some person specifically authorized by the corporation to sign the application, to which shall be attached written evidence of his or her authority; or
  - (d) A licensed certified public accountant, or an attorney licensed to practice law in the Commonwealth, specifically authorized by and acting on behalf of an owner, an association, a partnership, a limited liability company, a limited liability partnership, a corporation, or other business entity.
- (4) A written signature shall not be required if the applicant registers electronically.

**Effective:** August 1, 2008

**History:** Amended 2008 Ky. Acts ch. 95, sec. 8, effective August 1, 2008. -- Amended 2005 Ky. Acts ch. 85, sec. 411, effective June 20, 2005. -- Amended 2003 Ky. Acts ch. 124, sec. 12, effective July 1, 2004. -- Amended 2002 Ky. Acts ch. 44, sec. 2, effective July 15, 2002. -- Created 1960 Ky. Acts ch. 5, Art. I, sec. 24, effective February 5, 1960.