

**139.360 Tax due is retailer's debt.**

The tax or any part thereof required by KRS 139.340 to be collected by the retailer constitutes a debt owed by the retailer to this state.

**Effective:** February 5, 1960

**History:** Created 1960 Ky. Acts ch. 5, Art. I, sec. 35, effective February 5, 1960.