

**139.496 Exemption of certain sales.**

- (1) Notwithstanding any other provisions of this chapter, the taxes imposed herein do not apply to the first one thousand dollars (\$1,000) of sales made in any calendar year by individuals or nonprofit organizations not engaged in the business of selling. This exemption is limited to the following types of transactions or activities:
  - (a) Garage or yard sales of household items by an individual or family which are in no way associated with or related to the operation of a business;
  - (b) Fundraising event held by nonprofit civic, governmental, or other nonprofit organizations, except as set forth in KRS 139.497.
- (2) The exemption does not apply to activities in which all or substantially all the household goods of a person are offered for sale or where nonprofit organizations conduct regular selling activities in competition with private business.

**Effective:** July 1, 1990

**History:** Amended 1990 Ky. Acts ch. 476, Pt. V, sec. 360; and Pt. VII A, sec. 624, effective July 1, 1990. -- Amended 1984 Ky. Acts ch. 331, sec. 2, effective July 13, 1984. -- Created 1976 Ky. Acts ch. 77, Pt. III, sec. 3, effective July 1, 1976.

**Legislative Research Commission Note (7/13/90).** The amendment to this section contained in Section 624 of Acts ch. 476 prevails over its repeal and reenactment in Section 360 of that Act, pursuant to Section 653(1) of the Act.