

### **139.791 Cooperating sovereigns.**

The SSUTA agreement authorized by KRS 139.780 to 139.795 is an accord among individual, cooperating sovereigns in furtherance of their governmental functions. The SSUTA agreement provides a mechanism among the member states to establish and maintain a cooperative, simplified system for the application and administration of sales and use taxes under the duly adopted law of each member state.

**Effective:** July 1, 2007

**History:** Amended 2007 Ky. Acts ch. 141, sec. 25, effective July 1, 2007. --  
Created 2001 Ky. Acts ch. 6, sec. 7, effective June 21, 2001.