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Governor

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LORI HUDSON FLANERY  
Secretary

THOMAS B. MILLER  
Commissioner

In the matter of:

██████████, LLC

Contact: ██████████, LLC  
c/o ██████████, Shareholder

FINAL RULING NO. 2012-56  
December 11, 2012

Sales and Use Tax assessments  
for the periods  
June 1, 2007 through May 31, 2011

### FINAL RULING

The Kentucky Department of Revenue ("DOR") has an outstanding sales and use tax assessments totaling \$██████████ against ██████████, LLC ("██████████") for the audit period June 1, 2007 through May 31, 2011. The following schedule reflects the amount of outstanding tax and applicable interest accrued to date:

Period	Tax	Interest as of 12/11/12	Total
6/1/07 - 12/31/07	\$██████████	\$██████████	\$██████████
1/1/08 - 12/31/08	\$██████████	\$██████████	\$██████████
1/1/09 - 12/31/09	\$██████████	\$██████████	\$██████████
1/1/10 - 12/31/10	\$██████████	\$██████████	\$██████████
1/1/11 - 05/31/11	\$██████████	\$██████████	\$██████████
Total	\$██████████	\$██████████	\$██████████

██████████ is a caterer for weddings, private parties, and businesses such as law firms and hospitals. It is therefore a retailer of prepared meals and various items (dishes, silverware, glasses, etc.) it sells or rents to its customers. See, e.g., KRS 139.200(1); 139.010(25) and (30); 139.485(1), (2)(f) and (3)(g).

At issue are the following:

1. Whether service charges should be excluded from ██████████'s gross receipts subject to sales tax.
2. Whether ██████████ should be allowed a credit for sales tax paid to its vendor for the rental of items it in turn subsequently rented or leased to its customers.

Regarding the first issue, ██████████ contends that separately stated service charges on the invoices to its customers should be excluded from its gross receipts subject to sales tax. ██████████ cites the version of KRS 139.010(4)(c)4 effective for that portion of the audit period prior to August 1, 2009, which states:

The amount charged for labor or services rendered in installing or applying the property or services sold, provided the amount charged is separately stated on the invoice, bill of sale, or similar document given to the purchaser.

██████████ overlooks other relevant provisions of the definition of "gross receipts" subject to tax. These include the following provisions of KRS 139.010(4)(a) (effective until August 1, 2009), which stated in relevant part:

"Gross receipts" and "sales price" mean the total amount or consideration, including cash, credit, property, and services, for which tangible personal property or services are sold, leased, or rented, valued in money, whether received in money or otherwise, without any deduction for any of the following:

1. The retailer's cost of the property sold;
2. The cost of the materials used, labor or service cost, interest, losses, all costs of transportation to the retailer, all taxes imposed on the retailer, or any other expense of the retailer;
3. Charges by the retailer for any services necessary to complete the sale;

(Emphasis added.) The same language is found in KRS 139.010(10)(a), which was effective August 1, 2009 and governed the balance of the audit period and stated as follows:

"Gross receipts" and "sales price" mean the total amount or consideration, including cash, credit, property, and services, for which tangible personal property digital property or services are sold, leased, or rented, valued in money, whether received in money or otherwise, without any deduction for any of the following:

1. The retailer's cost of the tangible personal property or digital property sold;
2. The cost of the materials used, labor or service cost, interest, losses, all costs of transportation to the retailer, all taxes imposed on the retailer, or any other expense of the retailer;
3. Charges by the retailer for any services necessary to complete the sale;

(Emphasis added.) The charges in question were for services necessary for ██████████ to complete the sale of the prepared meals and not to "install" or "apply" tangible personal property.

██████████'s second contention is that the gross receipts from its rental of items to a customer in connection with an event called the ██████████ event should not have been included in its gross receipts because it paid sales tax for its rental of these items from its vendor, ██████████.

This argument is without merit because ██████████ paid sales tax in error to ██████████. The sales tax applies to all "[r]etail sales of... [t]angible personal property... within this Commonwealth." KRS 139.200(1). It was provided in KRS 139.010(18) until August 1, 2009 and in KRS 139.010(25), effective August 1, 2009, that

"Retail sale" means any sale, lease, or rental for any purpose other than resale, sublease, or subrent.

(Emphasis added.) In other words, ██████████'s rental of the items in question to ██████████ was not subject to tax. Instead, the tax was properly due on ██████████'s subsequent rental of these items to its customer. The DOR has therefore correctly assessed tax to ██████████ for this rental.

For the reasons stated above the sales and use tax assessment totaling \$ ██████████ (plus applicable interest) described above are legitimate liabilities of ██████████, LLC due the Commonwealth of Kentucky.

This letter is the final ruling of the Department of Revenue.

### APPEAL

You may appeal this final ruling to the Kentucky Board of Tax Appeals pursuant to the provisions of KRS 131.110, KRS 131.340-131.365, 103 KAR 1:010 and 802 KAR 1:010. If you decide to appeal this final ruling, your petition of appeal must be filed at the principal office of the Kentucky Board of Tax Appeals, 128 Brighton Park Boulevard, Frankfort, Kentucky 40601-3714, within thirty (30) days from the date of this final ruling. The rules of the Kentucky Board of Tax Appeals, which are set forth in 802 KAR 1:010, require that the petition of appeal must:

1. Be filed in quintuplicate;
2. Contain a brief statement of the law and facts in issue;
3. Contain the petitioner's or appellant's position as to the law and facts; and
4. Include a copy of this final ruling with each copy of the petition of appeal.

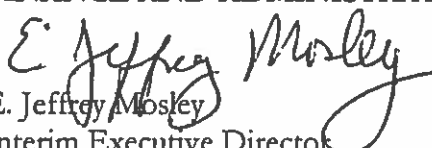
The petition of appeal must be in writing and signed by the petitioner or appellant. Filings by facsimile or other electronic means shall not be accepted.

Proceedings before the Kentucky Board of Tax Appeals are conducted in accordance with 103 KAR 1:010, 802 KAR 1:010 and KRS 131.340-131.365 and KRS Chapter 13B. Formal hearings are held by the Board concerning the tax appeals before it, with all testimony and proceedings officially reported. Legal representation of parties to appeals before the Board is governed by the following rules set forth in Section 3 of 802 KAR 1:010:

1. An individual may represent himself in any proceedings before the Board where his individual tax liability is at issue or he may obtain an attorney to represent him in those proceedings;
2. An individual who is not an attorney may not represent any other individual or legal entity in any proceedings before the Board;
3. Any party appealing a final ruling to the Board other than an individual, such as a corporation, limited liability company, partnership, joint venture, estate or other legal entity, shall be represented by an attorney in all proceedings before the Board, including the filing of the petition of appeal; and
4. An attorney who is not licensed to practice in Kentucky may practice before the Board only if he complies with Rule 3.030(2) of the Rules of the Kentucky Supreme Court.

You will be notified by the Clerk of the Board of the date and time set for any hearing.

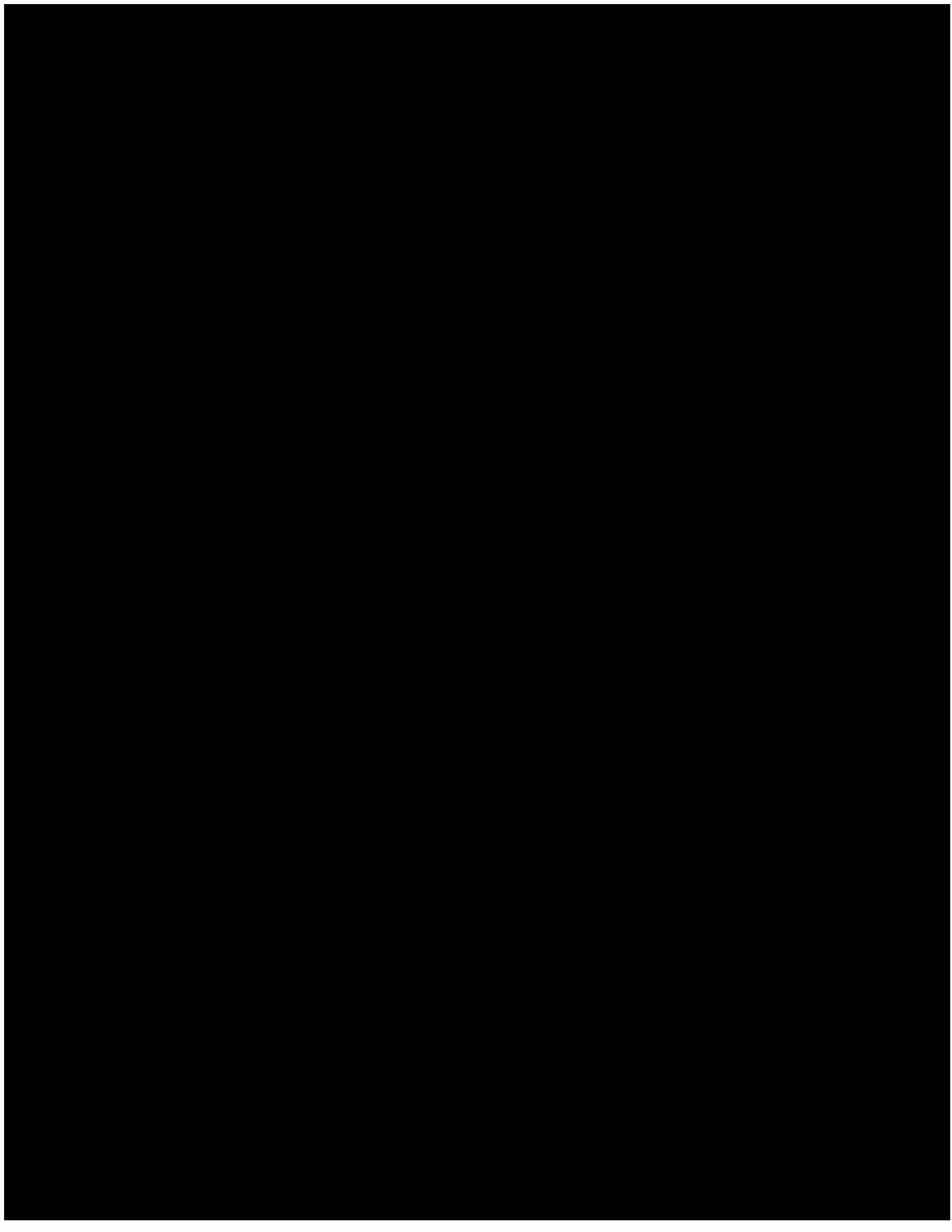
Sincerely,  
FINANCE AND ADMINISTRATION CABINET

  
E. Jeffrey Mosley  
Interim Executive Director  
Office of Legal Services for Revenue

CERTIFIED MAIL  
RETURN RECEIPT REQUESTED

cc:

[REDACTED]  
[REDACTED], PSC  
[REDACTED]



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The first part of the paper discusses the importance of the research and the objectives of the study. It then presents a literature review of the existing research on the topic. The next section describes the methodology used in the study, including the data collection and analysis techniques. The results of the study are then presented, followed by a discussion of the findings and their implications. The paper concludes with a summary of the main points and a list of references.

The research was conducted in a systematic and rigorous manner, following the principles of good research practice. The data was collected from a representative sample of the population, and the analysis was carried out using appropriate statistical methods. The results of the study are presented in a clear and concise manner, and the implications of the findings are discussed in detail.

The findings of the study have important implications for the field of research. They suggest that there is a need for further research in this area, and that the results of this study can be used to inform policy and practice. The paper also highlights the importance of the research and the need for continued efforts to improve our understanding of the topic.

In conclusion, the paper provides a comprehensive overview of the research and its findings. It highlights the importance of the research and the need for continued efforts to improve our understanding of the topic. The results of the study are presented in a clear and concise manner, and the implications of the findings are discussed in detail.





the 1990s, the number of people in the UK who are aged 65 and over has increased by 1.5 million (1990–2000) and is projected to increase by a further 1.5 million by 2020 (Office for National Statistics 2001). The number of people aged 65 and over in the UK is projected to increase from 10.5 million in 2000 to 13.5 million in 2020, with the number of people aged 75 and over increasing from 4.5 million to 6.5 million in the same period (Office for National Statistics 2001).

There is a growing awareness of the need to develop strategies to meet the needs of the ageing population. The Department of Health (2000) has identified the need to develop a 'new paradigm' for the care of the ageing population, one that is based on a 'continuum of care' rather than a 'dual system' of care. The 'new paradigm' is based on the principle that care should be provided in the community wherever possible, and that care should be tailored to the needs of the individual. The 'new paradigm' is based on the principle that care should be provided in the community wherever possible, and that care should be tailored to the needs of the individual.

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the 1990s, the number of people in the world who are undernourished has increased from 600 million to 800 million (FAO 1996).

There are a number of reasons why the world's population is becoming more undernourished. One of the main reasons is that the world's population is growing very rapidly. In 1990, there were 5.3 billion people in the world. By 2000, there will be 6.1 billion people in the world. By 2010, there will be 6.9 billion people in the world. By 2020, there will be 7.6 billion people in the world.

Another reason why the world's population is becoming more undernourished is that the world's food supply is not keeping pace with the world's population growth. In 1990, the world's food supply was 2.5 billion tonnes. By 2000, the world's food supply will be 2.8 billion tonnes. By 2010, the world's food supply will be 3.1 billion tonnes. By 2020, the world's food supply will be 3.4 billion tonnes.

A third reason why the world's population is becoming more undernourished is that the world's food is not being distributed evenly. In 1990, 1.2 billion people in the world were undernourished. By 2000, 1.5 billion people in the world will be undernourished. By 2010, 1.8 billion people in the world will be undernourished. By 2020, 2.1 billion people in the world will be undernourished.

There are a number of ways in which the world's population can be made more food secure. One way is to increase the world's food supply. This can be done by increasing the world's agricultural production. This can be done by increasing the world's agricultural productivity. This can be done by increasing the world's agricultural efficiency.

Another way to make the world's population more food secure is to distribute the world's food more evenly. This can be done by increasing the world's food security. This can be done by increasing the world's food stability. This can be done by increasing the world's food access.

A third way to make the world's population more food secure is to reduce the world's population. This can be done by reducing the world's population growth. This can be done by reducing the world's population size. This can be done by reducing the world's population density.

There are a number of other ways in which the world's population can be made more food secure. These include: increasing the world's food security, increasing the world's food stability, increasing the world's food access, reducing the world's population growth, reducing the world's population size, and reducing the world's population density.

The world's population is becoming more undernourished. This is a serious problem. It is a problem that needs to be solved. There are a number of ways in which the world's population can be made more food secure. These include: increasing the world's food supply, increasing the world's food security, increasing the world's food stability, increasing the world's food access, reducing the world's population growth, reducing the world's population size, and reducing the world's population density.

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The first part of the paper discusses the importance of understanding the cultural context of the research. It highlights the need for researchers to be sensitive to the values and beliefs of the communities they are studying. This is particularly important in the field of education, where cultural differences can significantly impact learning outcomes. The author argues that a one-size-fits-all approach to education is not only ineffective but also disrespectful to the diverse cultures of our world.

In the second part, the author explores the challenges of conducting research in non-Western contexts. One major challenge is the lack of standardized data collection methods. What works in one culture may not work in another. For example, direct questioning may be considered rude in some cultures, while indirect questioning may be more appropriate. The author suggests that researchers should adapt their methods to the local context and involve local researchers or community members in the process.

The third part of the paper focuses on the ethical considerations of research in education. The author emphasizes the importance of obtaining informed consent from participants and ensuring that the research does not harm the community. This is especially true in the case of vulnerable populations, such as children or people in poverty. The author also discusses the issue of data ownership and the right to privacy, which are often overlooked in research conducted in non-Western contexts.

In the final part, the author offers some practical suggestions for researchers. These include building trust with the community, being transparent about the research process, and sharing the results of the research with the community. The author concludes by stating that research in education should be a collaborative effort between researchers and the community, aimed at improving the lives of all children.

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