

**136.620 Taxes due monthly -- Required monthly return -- Contents of return.**

- (1) The taxes imposed by KRS 136.604 and 136.616 are due and payable monthly and shall be remitted on or before the twentieth day of the next succeeding calendar month.
- (2) On or before the twentieth day of each month, every provider shall file a return for the preceding month with the department in the form prescribed by the department, together with payment of any tax due. The department may allow a provider subject to the taxes imposed under KRS 136.604 and 136.616 to file a single return reporting tax liabilities under both taxes for each reporting period.
- (3) The return shall show the:
  - (a) Gross revenues received subject to the tax imposed under KRS 136.616;
  - (b) Amount billed by the provider for multichannel video programming service subject to the tax imposed under KRS 136.604;
  - (c) Amount of the tax due under KRS 136.604 and 136.616; and
  - (d) Any other information as the department deems necessary for the proper administration of KRS 136.600 to 136.660.
- (4) In the case where the purchaser is liable for the payment of the tax under KRS 136.606(2), the purchaser shall file the return showing the total amount paid for multichannel video programming service that is subject to tax during the reporting period.
- (5) The return shall be signed by the person required to file the return or a duly authorized agent.
- (6) The person required to file the return shall deliver the return, together with a remittance of the amount of tax due, to the department.
- (7) For purposes of calculating the excise tax imposed under KRS 136.604, if tangible personal property normally subject to sales and use tax under KRS Chapter 139 is sold with multichannel video programming service as a single package for one (1) price, and the tangible personal property is necessary for the provision of the multichannel video programming service, the tax required to be collected by the provider shall be the tax imposed by KRS 136.604.
- (8) For purposes of calculating the excise tax imposed under KRS 136.604, if communications services subject to sales and use tax under KRS Chapter 139 is sold with multichannel video programming service as a single package for one (1) price, the portion of the sales price attributable to the communications services shall be subject to the excise tax unless the provider can identify, by reasonable and verifiable standards, the communications services from its books and records that are kept in the regular course of business for other purposes, including but not limited to nontax purposes.
- (9) For purposes of calculating the gross revenues tax imposed under KRS 136.616, if communications service is sold with multichannel video programming service as a single package for one (1) price, the gross revenues shall be taxed at the rate of two and four-tenths percent (2.4%).

- (10) For purposes of calculating the gross revenues tax imposed under KRS 136.616, if tangible personal property is sold with:
- (a) Multichannel video programming service for one (1) price, the gross revenues shall be taxed at the rate of two and four-tenths percent (2.4%); and
  - (b) Communications service for one (1) price, the gross revenues shall be taxed at the rate of one and three-tenths percent (1.3%).

**Effective:** July 15, 2010

**History:** Amended 2010 Ky. Acts ch. 147, sec. 5, effective July 15, 2010. -- Amended 2007 Ky. Acts ch. 141, sec. 16, effective July 1, 2007. -- Created 2005 Ky. Acts ch. 168, sec. 98, effective January 1, 2006.

**Legislative Research Commission Note (1/1/2006).** 2005 Ky. Acts chs. 11, 85, 95, 97, 98, 99, 123, and 181 instruct the Reviser of Statutes to correct statutory references to agencies and officers whose names have been changed in 2005 legislation confirming the reorganization of the executive branch. Such a correction has been made in this section.