

**139.775 Mobile telecommunications services -- Adoption of federal provisions -- Notification of home service provider about errors -- Correction and refund -- Exhaustion of remedies.**

- (1) As it relates to the taxation under this chapter of mobile telecommunications services as defined in KRS 139.195, the provisions of 4 U.S.C. secs. 116 to 126 are hereby adopted and incorporated by reference.
- (2) If a communications services or mobile telecommunications services customer believes that a tax, charge, fee, or assignment of place of primary use or taxing jurisdiction on a bill is incorrect, the customer shall, within four (4) years of the date of the bill, notify the home service provider about the alleged error, in writing. This notification shall include the street address for the customer's place of primary use, the account name and number for which the customer seeks a correction, a description of the alleged error, and any other information that the home service provider reasonably requires. Within sixty (60) days of receiving the customer's notification, the home service provider shall either correct the error and refund or credit all taxes, charges, and fees incorrectly charged to the customer, or explain to the customer in writing why the bill was correct and why a refund or credit will not be made.
- (3) A customer shall not have a cause of action against a home service provider for any erroneously collected taxes, charges, or fees until the customer has exhausted the procedure set forth in subsection (2) of this section.
- (4) Nothing in this section shall extend any person's time to seek a refund of sales or use taxes collected or remitted to the state beyond the provisions of KRS 134.580.

**Effective:** July 1, 2004

**History:** Amended 2003 Ky. Acts ch. 124, sec. 29, effective July 1, 2004. -- Created 2002 Ky. Acts ch. 69, sec. 2, effective July 15, 2002.

**Legislative Research Commission Note** (7/15/2002). The provisions of this statute created in 2002 Ky. Acts ch. 69, sec. 2, "take effect for customer service bills issued after August 1, 2002." 2002 Ky. Acts ch. 69, sec. 6.