

**142.311 Tax on prescription drugs -- Expiration on June 30, 1999.**

- (1) A tax is hereby imposed on pharmacies or any other provider, dispensing or delivering in a suitable container outpatient prescription drugs in this state, at the rate of twenty-five cents (\$0.25) per prescription for which any initial payment is received on or after July 15, 1994.
- (2) The provisions of this section, and so much of KRS 142.303 and 142.307 that may impose a tax on prescription drugs, expire June 30, 1999.

**Effective:** April 10, 1998

**History:** Amended 1998 Ky. Acts ch. 496, sec. 60, effective April 10, 1998. -- Created 1994 Ky. Acts ch. 512, sec. 99, effective July 15, 1994.