

**160.614 Tax on gross receipts from furnishing of cable television services and multichannel video programming services.**

- (1) A utility gross receipts license tax initially levied by a school district board of education on or after July 13, 1990, shall be levied on the gross receipts derived from the furnishing of cable service in addition to the gross receipts derived from the furnishing of the utility services defined in KRS 160.6131.
- (2) A utility gross receipts license tax initially levied by a school district board of education prior to July 13, 1990, shall be levied on the gross receipts derived from the furnishing of cable service, in addition to the gross receipts derived from the furnishing of the utility services defined in KRS 160.6131, if the school district board of education repeats the notice and hearing requirements of KRS 160.603, but only as to the levy of the tax on the gross receipts derived from the furnishing of cable service.
- (3) A utility gross receipts license tax initially levied by a school district board of education on or after July 1, 2005, shall include the gross receipts derived from the furnishing of direct satellite broadcast and wireless cable service in addition to the gross receipts derived from the furnishing of utility services defined in KRS 160.6131 and cable service.
- (4) Any school district that has cable service included in the base of a utility gross receipts tax levied prior to July 1, 2005, shall, as of July 1, 2005, include gross receipts derived from the furnishing of direct satellite broadcast and wireless cable service in the base of its utility gross receipts tax at the same rate as applied to cable service, unless the school district board of education chooses to opt out of this requirement by following the procedures set forth in subsection (5) of this section.
- (5) Any school district board of education may elect to opt out of the base expansion required by subsection (4) of this section. However, any district electing to opt out of the provisions of subsection (4) of this section shall also remove from the base of its utility gross receipts tax all gross receipts from the furnishing of cable service. To opt out of the provisions of subsection (4) of this section, a school district board of education shall, before May 1, 2005:
  - (a) Determine the amount of revenue that will be lost from removing gross receipts of cable service from the base of the utility gross receipts tax, and how that revenue will be replaced; and
  - (b) Provide written notice of the intent to opt out of the base expansion required by subsection (4) of this section to the Department of Revenue, the Department of Education, all cable service providers operating in the district, and the public.
    1. Notice to the public shall be accomplished through the publication at least one (1) time in a newspaper of general circulation in the county, or by a posting at the courthouse door if there is no such newspaper, of the fact that the district board has elected to opt out of the base expansion required by subsection (4) of this section. The notice shall include the following information:

- a. The amount of revenue that will be lost from removing gross receipts of cable service from the base of the utility gross receipts tax and how that revenue will be replaced; and
    - b. The date, time, and location of a meeting of the board, not earlier than one (1) week or later than two (2) weeks from the date of the notice, for the purpose of hearing comments regarding the proposed action of the board, and explaining the reasons for the proposed action.
  2. The board of education shall conduct a public hearing at the place and on the date and time provided in the notice for the purpose of hearing comments regarding the proposed action of the board, and explaining the reasons for the proposed action.
- (6) A utility gross receipts license tax initially levied by a school district board of education on or after July 1, 2009, shall include the gross receipts derived from the furnishing of multichannel video programming service in addition to the gross receipts derived from the furnishing of utility services.
- (7) Any school district board of education that has cable service and direct satellite broadcast and wireless cable service included in the base of a utility gross receipts tax levied prior to July 1, 2009, shall, as of July 1, 2009, include gross receipts derived from the furnishing of Internet protocol television service provided through wireline facilities without regard to delivery technology, in the base of its utility gross receipts tax at the same rate as applied to cable service and direct satellite broadcast and wireless cable service.

**Effective:** July 1, 2009

**History:** Amended 2009 Ky. Acts ch. 99, sec. 4, effective July 1, 2009. -- Amended 2005 Ky. Acts ch. 168, sec. 130, effective March 18, 2005. -- Amended 2004 Ky. Acts ch. 79, sec. 3, effective July 1, 2005. -- Created 1990 Ky. Acts ch. 476, Pt. III, sec. 115, effective July 13, 1990.

**Legislative Research Commission Note** (3/18/2005). 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.