139.482 Historical sites.

(1) "Historical site," as used in this section, means properties listed by the United States department of interior in the National Register as authorized by title 16, United States Code, section 470(f).

(2) There is excluded from the computation of the amount of taxes imposed by this chapter:

(a) Gross receipts from charges for admission to historical sites, operated by a nonprofit corporation, society, or organization; and

(b) Gross receipts from the sales of materials, supplies, and services to a nonprofit corporation, society, or organization to be used to restore, maintain, or operate a historical site.

History: Created 1976 Ky. Acts ch. 318, secs. 2 and 3.