

**142.309 Phase out of tax on provision of physician services.**

- (1) A tax is hereby imposed on gross revenues received by each provider for the provision of physician services at the tax rate provided for in subsection (2) of this section.
- (2) Gross revenues received by each provider for the provision of physician services on or after August 1, 1996, and before July 1, 1999, shall be subject to tax at the following rates:
  - (a) One and one-half percent (1.5%) of the gross revenues received after July 31, 1996, but on or before June 30, 1997;
  - (b) One percent (1%) of gross revenues received after June 30, 1997, but on or before June 30, 1998;
  - (c) One-half of one percent (0.5%) of gross revenues received after June 30, 1998, but on or before June 30, 1999.
- (3) Gross revenues received by each provider for the provision of physician services after June 30, 1999, shall not be subject to tax imposed by the provisions of this chapter.

**Effective:** August 1, 1996

**History:** Created 1996 Ky. Acts ch. 110, sec. 2, effective August 1, 1996.