

136.610 Credit for tax paid in other state.

To prevent actual multistate taxation of a multichannel video programming service subject to taxation under KRS 136.604, any provider or purchaser, upon proof that the provider or purchaser has paid a tax in another state on the same multichannel video programming service, shall be allowed a credit against the tax imposed by KRS 136.604 to the extent of the amount of the tax legally paid in the other state.

Effective: January 1, 2006

History: Created 2005 Ky. Acts ch. 168, sec. 93, effective January 1, 2006.