

### **136.608 Exclusions from excise tax.**

There are excluded from the tax imposed by KRS 136.604:

- (1) Multichannel video programming services the purchase of which is prohibited from taxation under the Constitution or laws of the United States;
- (2) Multichannel video programming services purchased by any cabinet, department, bureau, commission, board, or other statutory or constitutional agency of the state, and multichannel video programming services purchased by counties, cities, schools, or special districts as defined in KRS 65.005. This exclusion shall apply only to purchases for use solely in the governmental function. A purchaser not qualifying as a governmental agency or unit shall not be entitled to the exemption even though the purchaser may be the recipient of public funds or grants; and
- (3) Multichannel video programming services purchased by resident, nonprofit educational, charitable, and religious institutions which have qualified for exemption from income taxation under Section 501(c)(3) of the Internal Revenue Code, provided that the service is to be used solely within the educational, charitable, or religious function of the institution.

**Effective:** January 1, 2006

**History:** Created 2005 Ky. Acts ch. 168, sec. 92, effective January 1, 2006.