

### **139.200 Imposition of sales tax.**

A tax is hereby imposed upon all retailers at the rate of six percent (6%) of the gross receipts derived from:

- (1) Retail sales of:
  - (a) Tangible personal property, regardless of the method of delivery, made within this Commonwealth; and
  - (b) Digital property regardless of whether:
    1. The purchaser has the right to permanently use the property;
    2. The purchaser's right to access or retain the property is not permanent; or
    3. The purchaser's right of use is conditioned upon continued payment; and
- (2) The furnishing of the following:
  - (a) The rental of any room or rooms, lodgings, campsites, or accommodations furnished by any hotel, motel, inn, tourist camp, tourist cabin, campgrounds, recreational vehicle parks, or any other place in which rooms, lodgings, campsites, or accommodations are regularly furnished to transients for a consideration. The tax shall not apply to rooms, lodgings, campsites, or accommodations supplied for a continuous period of thirty (30) days or more to a person;
  - (b) Sewer services;
  - (c) The sale of admissions, except:
    1. Admissions to racetracks taxed under KRS 138.480;
    2. Admissions to historical sites exempt under KRS 139.482;
    3. Admissions taxed under KRS 229.031;
    4. Admissions charged by nonprofit educational, charitable, or religious institutions exempt under KRS 139.495; and
    5. Admissions charged by nonprofit civic, governmental, or other nonprofit organizations exempt under KRS 139.498;
  - (d) Prepaid calling service and prepaid wireless calling service;
  - (e) Intrastate, interstate, and international communications services as defined in KRS 139.195, except the furnishing of pay telephone service as defined in KRS 139.195;
  - (f) Distribution, transmission, or transportation services for natural gas that is for storage, use, or other consumption in this state, excluding those services furnished:
    1. For natural gas that is classified as residential use as provided in KRS 139.470(7); or
    2. To a seller or reseller of natural gas;
  - (g) Landscaping services, including but not limited to:
    1. Lawn care and maintenance services;
    2. Tree trimming, pruning, or removal services;

3. Landscape design and installation services;
  4. Landscape care and maintenance services; and
  5. Snow plowing or removal services;
- (h) Janitorial services, including but not limited to residential and commercial cleaning services, and carpet, upholstery, and window cleaning services;
  - (i) Small animal veterinary services, excluding veterinary services for equine, cattle, poultry, swine, sheep, goats, llamas, alpacas, ratite birds, buffalo, and cervids;
  - (j) Pet care services, including but not limited to grooming and boarding services, pet sitting services, and pet obedience training services;
  - (k) Industrial laundry services, including but not limited to industrial uniform supply services, protective apparel supply services, and industrial mat and rug supply services;
  - (l) Non-coin-operated laundry and dry cleaning services;
  - (m) Linen supply services, including but not limited to table and bed linen supply services and nonindustrial uniform supply services;
  - (n) Indoor skin tanning services, including but not limited to tanning booth or tanning bed services and spray tanning services;
  - (o) Non-medical diet and weight reducing services;
  - (p) Limousine services, if a driver is provided; and
  - (q) Extended warranty services.

**Effective:** June 27, 2019

**History:** Amended 2019 Ky. Acts ch. 151, sec. 20, effective June 27, 2019. -- Amended 2018 Ky. Acts ch. 171, sec. 37, effective April 14, 2018; and ch. 207, sec. 37, effective April 27, 2018. -- Amended 2009 Ky. Acts ch. 73, sec. 4, effective July 1, 2009. -- Amended 2007 Ky. Acts ch. 141, sec. 4, effective July 1, 2007. -- Amended 2005 Ky. Acts ch. 168, sec. 72, effective January 1, 2006; and ch. 173, Pt. VI, sec. 2, effective June 1, 2005. -- Amended 2003 Ky. Acts ch. 124, sec. 7, effective July 1, 2004. -- Amended 1990 Ky. Acts ch. 476, Pt. VII A, sec. 617, effective July 1, 1990. -- Amended 1968 Ky. Acts ch. 40, Part I, sec. 4. -- Created 1960 Ky. Acts ch. 5, Art. I, sec. 20.

**Legislative Research Commission Note** (6/27/2019). Section 82 of 2019 Ky. Acts ch. 151 states that the amendments to this statute made in Section 20 of that Act apply to transactions occurring on or after July 1, 2019.

**Legislative Research Commission Note** (4/27/2018). Pursuant to 2018 Ky. Acts ch. 207, sec. 152, the amendments made to this statute in that Act apply to transactions occurring on or after July 1, 2018.