142.100 Definitions for KRS 142.100 to 142.135.

As used in KRS 142.100 to 142.135:

- (1) "Board" means the Kentucky 911 Services Board established in KRS 65.7623;
- (2) "Department" means the Kentucky Department of Revenue;
- (3) "Fund" means the CMRS fund established in KRS 65.7627;
- (4) "CMRS prepaid service charge" means the charge imposed on prepaid wireless telecommunications service under KRS 65.7634;
- (5) "Purchaser" means a person who purchases prepaid wireless telecommunications service in a retail transaction;
- (6) "Retail transaction" means the purchase of prepaid wireless telecommunications service from a retailer for any purpose other than resale; and
- (7) "Retailer" means a person who sells prepaid wireless telecommunications service to any person for a purpose other than resale.

Effective: January 1, 2017

History: Created 2016 Ky. Acts ch. 111, sec. 16, effective January 1, 2017.