

136.616 Imposition of tax on gross revenues -- Multichannel video programming services and communications services -- Rates -- Collection of tax from purchaser prohibited -- Exclusion for municipal utility.

- (1) A tax is hereby imposed on the gross revenues received by all providers.
- (2) The tax rate shall be:
 - (a) Two and four-tenths percent (2.4%) of the gross revenues received for the provision of multichannel video programming service provided to a person whose place of primary use is in this state, billed on or after January 1, 2006; and
 - (b) One and three-tenths percent (1.3%) of the gross revenues received for the provision of communications services, as sourced under the provisions of KRS 136.605, billed on or after January 1, 2006.
- (3) The provider shall not collect the tax directly from the purchaser or separately state the tax on the bill to the purchaser.
- (4)
 - (a) The tax imposed by this section shall apply to all providers except a municipal utility. "Municipal utility" as used in this section means a utility owned, operated, and controlled directly or indirectly by a city.
 - (b) To the extent that the provisions of KRS Chapter 279 are inconsistent with KRS 136.600 to 136.660, KRS 136.600 to 136.660 shall control.

Effective: January 1, 2015

History: Amended 2014 Ky. Acts ch. 92, sec. 219, effective January 1, 2015. -- Amended 2007 Ky. Acts ch. 141, sec. 14, effective July 1, 2007. -- Amended 2006 Ky. Acts ch. 6, sec. 4, effective March 6, 2006. -- Created 2005 Ky. Acts ch. 168, sec. 96, effective January 1, 2006.

Legislative Research Commission Note (3/6/2006). 2006 Ky. Acts ch. 6, sec. 26, provides that this section applies retroactively to January 1, 2006.