

**139.310 Imposition of excise tax on storage, use, or other consumption.
(Effective January 1, 2023)**

- (1) An excise tax is hereby imposed on the storage, use, or other consumption in this state of tangible personal property, digital property, and services listed under KRS 139.200(2)(p) to (ay) purchased for storage, use, or other consumption in this state at the rate of six percent (6%) of the sales price.
- (2) The excise tax applies to the purchase of digital property regardless of whether:
 - (a) The purchaser has the right to permanently use the goods;
 - (b) The purchaser's right to access or retain the digital property is not permanent; or
 - (c) The purchaser's right of use is conditioned upon continued payment.

Effective: January 1, 2023

History: Amended 2022 Ky. Acts ch. 212, sec. 6, effective January 1, 2023. -- Amended 2018 Ky. Acts ch. 171, sec. 40, effective April 14, 2018; and ch. 207, sec. 40, effective April 27, 2018. -- Amended 2009 Ky. Acts ch. 73, sec. 11, effective July 1, 2009. -- Amended 1990 Ky. Acts ch. 476, Pt. VII A, sec. 619, effective July 1, 1990. -- Amended 1968 Ky. Acts ch. 40, Part I, sec. 6. -- Created 1960 Ky. Acts ch. 5, Art. 1, sec. 31.

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.