

**139.310 Imposition of excise tax on storage, use, or other consumption.
(Effective until 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 extended warranty services 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: April 27, 2018

History: 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). This statute was amended by 2018 Ky. Acts chs. 171 and 207, which do not appear to be in conflict and have been codified together.

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.