

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 services:
 - (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 enter the grounds or enclosure of any track licensed under KRS Chapter 230 at which live horse racing or historical horse racing is being conducted under the jurisdiction of the Kentucky Horse Racing Commission;
 2. Admissions taxed under KRS 229.031;
 3. Admissions that are charged by nonprofit educational, charitable, or religious institutions and for which an exemption is provided under KRS 139.495; and
 4. Admissions that are charged by nonprofit civic, governmental, or other nonprofit organizations and for which an exemption is provided 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) Extended warranty services;
- (q) Photography and photofinishing services;
- (r) Telemarketing services;
- (s) Public opinion and research polling services;
- (t) Lobbying services;
- (u) Executive employee recruitment services;
- (v) Website design and development services;
- (w) Website hosting services;
- (x) Facsimile transmission services;
- (y) Private mailroom services, including:
 - 1. Presorting mail and packages by postal code;
 - 2. Address barcoding;
 - 3. Tracking;
 - 4. Delivery to postal service; and
 - 5. Private mailbox rentals;
- (z) Bodyguard services;
- (aa) Residential and nonresidential security system monitoring services, excluding separately stated onsite security guard services;

- (ab) Private investigation services;
- (ac) Process server services;
- (ad) Repossession of tangible personal property services;
- (ae) Personal background check services;
- (af) Parking services;
 - 1. Including:
 - a. Valet services; and
 - b. The use of parking lots and parking structures; but
 - 2. Excluding any parking services at an educational institution;
- (ag) Road and travel services provided by automobile clubs as defined in KRS 281.010;
- (ah) Condominium time-share exchange services;
- (ai) Rental of space for meetings, conventions, short-term business uses, entertainment events, weddings, banquets, parties, and other short-term social events;
- (aj) Social event planning and coordination services;
- (ak) Leisure, recreational, and athletic instructional services;
- (al) Recreational camp tuition and fees;
- (am) Personal fitness training services;
- (an) Massage services, except when medically necessary;
- (ao) Cosmetic surgery services;
- (ap) Body modification services, including tattooing, piercing, scarification, branding, tongue splitting, transdermal and subdermal implants, ear pointing, teeth pointing, and any other modifications that are not necessary for medical or dental health;
- (aq) Laboratory testing services, excluding laboratory testing:
 - 1. For medical, educational, or veterinary reasons; or
 - 2. Required by a federal, state, or local statute, regulation, court order, or other government-related requirement;
- (ar) Interior decorating and design services;
- (as) Household moving services;
- (at) Specialized design services, including the design of clothing, costumes, fashion, furs, jewelry, shoes, textiles, and lighting;
- (au) Lapidary services, including cutting, polishing, and engraving precious stones;
- (av) Labor and services to repair or maintain commercial refrigeration equipment and systems when no tangible personal property is sold in that transaction including service calls and trip charges;
- (aw) Labor to repair or alter apparel, footwear, watches, or jewelry when no tangible personal property is sold in that transaction; and

(ax) Prewritten computer software access services.

Effective: March 24, 2023

History: Amended 2023 Ky. Acts ch. 92, sec. 7, effective March 24, 2023. -- Amended 2022 Ky. Acts ch. 124, sec. 6, effective July 14, 2022; and ch. 212, sec. 3, effective January 1, 2023. -- Amended 2020 Ky. Acts ch. 91, sec. 42, effective August 1, 2020. -- 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 (3/24/2023). 2023 Ky. Acts ch. 92, sec. 57, provides that the amendments to this statute in that Act apply retroactively to January 1, 2023, and notwithstanding KRS 131.183, interest shall not be allowed or paid on a refund related to those amendments.

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.