

**139.310 Imposition of excise tax on storage, use, or other consumption.**

- (1) An excise tax is hereby imposed on the storage, use, or other consumption in this state of tangible personal property and digital property purchased for storage, use, or other consumption in this state at the rate of six percent (6%) of the sales price of the property.
- (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:** July 1, 2009

**History:** 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.