

136.617 Credit for tax on multichannel video programming or communications service paid in another state.

To prevent actual multistate taxation of gross revenues for the provision of multichannel video programming service or communications service subject to tax under KRS 136.616, any provider, upon proof that the provider has paid a tax in another state for provision of the same multichannel video programming service or communications service to the same customer, shall be allowed a credit against the tax imposed by KRS 136.616 to the extent of the amount of the tax legally paid in the other state.

Effective: March 6, 2006

History: Created 2006 Ky. Acts ch. 6, sec. 2, effective March 6, 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.