

### **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:
  - (a) The rental of any room or rooms, lodgings, or accommodations furnished by any hotel, motel, inn, tourist camp, tourist cabin, or any other place in which rooms, lodgings, or accommodations are regularly furnished to transients for a consideration. The tax shall not apply to rooms, lodgings, 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 those taxed under KRS 138.480;
  - (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; and
  - (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(8); or
    2. To a seller or reseller of natural gas.

**Effective:** July 1, 2009

**History:** 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.