

136.604 Excise tax -- Multichannel video programming services -- Rate-sourcing rule.

- (1) An excise tax is hereby imposed on the retail purchase of multichannel video programming service provided to a person whose place of primary use is in this state, regardless of where or to whom those services are billed or paid.
- (2) The multichannel video programming excise tax rate shall be three percent (3%) of the sales price charged for multichannel video programming service that is billed on or after January 1, 2006.
- (3) Providers shall source multichannel video programming services to the end user's place of primary use.

Effective: January 1, 2006

History: Created 2005 Ky. Acts ch. 168, sec. 90, effective January 1, 2006