

**142.307 Tax on gross revenues of other providers for health-care services -- Exception.**

- (1) A tax is hereby imposed at a rate of two percent (2%) on gross revenues received by each provider on or after July 15, 1994, for the provision of licensed home-health-care services and HMO services.
- (2) The tax imposed by this section shall apply to freestanding psychiatric hospitals if necessary waivers are obtained by the Cabinet for Human Resources, Cabinet for Health Services, or Cabinet for Health and Family Services from the Health Care Financing Administration or Centers for Medicare and Medicaid Services. The tax imposed by this section shall not apply to gross revenues received for dispensing outpatient prescription drugs subject to tax under KRS 142.311.

**Effective:** June 20, 2005

**History:** Amended 2005 Ky. Acts ch. 73, sec. 4, effective June 20, 2005; and ch. 99, sec. 21, effective June 20, 2005. -- Amended 1998 Ky. Acts ch. 426, sec. 102, effective July 15, 1998. -- Amended 1996 Ky. Acts ch. 110, sec. 1, effective August 1, 1996. -- Created 1994 Ky. Acts ch. 512, sec. 98, effective July 15, 1994.

**Legislative Research Commission Note** (6/20/2005). This section was amended by 2005 Ky. Acts chs. 73 and 99, which do not appear to be in conflict and have been codified together.