

**142.317 Exemption from tax for charitable providers.**

Charitable providers as defined in KRS 142.301 shall be exempt from the taxes imposed by KRS 142.303, 142.307, 142.309, 142.311, 142.314, 142.315, 142.316, 142.361, and 142.363, as well as the provisions of KRS 142.321, 142.333, 142.341, and 142.343 upon providing proper certification to the department.

**Effective:** June 20, 2005

**History:** Amended 2005 Ky. Acts ch. 85, sec. 523, effective June 20, 2005; and ch. 120, sec. 6, effective June 20, 2005. -- Amended 1996 Ky. Acts ch. 110, sec. 5, effective August 1, 1996. -  
- Created 1994 Ky. Acts ch. 512, sec. 101, effective July 15, 1994.

**Legislative Research Commission Note** (6/20/2005). This section was amended by 2005 Ky. Acts chs. 85 and 120, which do not appear to be in conflict and have been codified together.