

**136.606 Provider's power to collect from consumer -- Separate display of tax ---  
Taxes collected constitute debt to Commonwealth.**

- (1) The tax imposed by KRS 136.604 shall be collected by every provider engaged in business in this state from the purchaser. To the extent that the provisions of KRS Chapter 279 are inconsistent with KRS 136.600 to 136.660, KRS 136.600 to 136.660 shall control. The provider shall give the purchaser a receipt for the tax collected. The provider shall separately state the tax billed from all other charges on the receipt.
- (2) Every purchaser is liable for the tax imposed by KRS 136.604. The liability is not extinguished until the tax has been paid to this state, except that a receipt from a provider registered under KRS 136.618 reflecting that the provider has billed the tax, with evidence that the purchaser has paid the tax, is sufficient to relieve the purchaser from further liability for the tax to which the receipt refers.
- (3) The tax or any part thereof required by this section to be collected by the multichannel video programming service provider from the purchaser shall:
  - (a) Be deemed to be held in trust by the provider for and on account of the Commonwealth of Kentucky; and
  - (b) Constitute a debt owed by the provider to this state.

**Effective:** January 1, 2006

**History:** Created 2005 Ky. Acts ch. 168, sec. 91, effective January 1, 2006.