

**142.313 Entity as taxable provider -- Exception.**

For the purposes of the taxes imposed under KRS 142.303, 142.307, 142.309, 142.311, 142.314, 142.315, 142.316, 142.361, and 142.363:

- (1) If two (2) or more providers provide health care items or services as an entity, and the entity is also a provider, then the entity shall be the taxable provider with regard to gross revenues received for health care items and services provided through the entity.
- (2) If a provider who provides services through an entity receives gross revenues for the provision of health care items and services from a source other than the entity, the individual provider shall be the taxable provider with respect to that revenue.

**Effective:** June 20, 2005

**History:** Amended 2005 Ky. Acts ch. 120, sec. 5, effective June 20, 2005. -- Amended 1996 Ky. Acts ch. 110, sec. 4, effective August 1, 1996. -- Created 1994 Ky. Acts ch. 512, sec. 100, effective July 15, 1994.