

STATE NAME: Kentucky

Streamlined Sales Tax Governing Board
Section 328 Taxability Matrix
Library of Definitions

Effective Date: 7-1-2012

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Each of the items listed in the chart is defined in the Library of Definitions in the Streamlined Sales and Use Tax Agreement (SSUTA) as amended through December 19, 2011. Refer to Appendix C of the SSUTA for each definition.

Place an "X" in the appropriate column under the heading "Treatment of definition" to indicate the treatment of each definition in your state. If a product definition was not adopted by your state, enter "NA" in the column under the heading "Reference" and indicate in the "Treatment of definition" columns the treatment of the product in your state. In accordance with the SSUTA, your state must adopt the definitions in the Library of Definitions that apply to your state without qualifications except for those allowed by the SSUTA. For this reason, do not enter any comments or qualifications in the two columns under the heading "Treatment of definition". If your state has adopted a definition in the Library of Definitions with a qualification not specified in the SSUTA, do not place an "X" in either column under the heading "Treatment of definition" but include a comment in the "Reference" column explaining the qualification. Enter the applicable statute/rule cite in the "Reference" column.

Sellers and certified service providers are relieved from tax liability to the member state and its local jurisdictions for having charged and collected the incorrect amount of sales and use tax resulting from the seller or certified service provider relying on erroneous data provided by the member state relative to treatment of the terms defined in the Library of Definitions.

Administrative Definitions	Treatment of definition		Reference
	Included in Sales Price	Excluded from Sales Price	Statute/Rule Cite/Comment
Sales price: Identify how the options listed below are treated in your state. The following options may be excluded from the definition of sales price only if they are separately stated on the bill to the purchaser.			
• Charges by the seller for any services necessary to complete the sale other than delivery and installation	X		KRS 139.010(12)(a)
• Telecommunication nonrecurring charges	X		KRS 139.010(12)(a), 139.195(29), 139.200
• Installation charges		X	KRS 139.010(12)(c)(4)
• Value of trade-in		X	KRS 139.010(12)(a)(5)
• Delivery Charges for personal property or services other than direct mail. The following charges are included in the definition of sales price unless your state excludes them from sales price when such charges are separately stated on the bill to the purchaser. For responses below assume the charges are separately stated on the bill to the purchaser.	Included in Sales Price	Excluded from Sales Price	Statute/Rule Cite/Comment
• Handling, crating, packing, preparation for mailing or delivery, and similar charges	X		KRS 139.010(12)(a)(4)

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<ul style="list-style-type: none"> Transportation, shipping, postage, and similar charges 		X		KRS 139.010(12)(a)(4)	
<ul style="list-style-type: none"> Delivery Charges for direct mail. The following charges are included in the definition of sales price unless your state excludes them from sales price when such charges are separately stated on the bill to the purchaser. For responses below assume the charges are separately stated on the bill to the purchaser. 		Included in Sales Price	Excluded from Sales Price	Statute/Rule Cite/Comment	
<ul style="list-style-type: none"> Handling, crating, packing, preparation for mailing or delivery, and similar charges 		X		KRS 139.010(12)(a)(4)	
<ul style="list-style-type: none"> Transportation, shipping, and similar charges 		X		KRS 139.010(12)(a)(4)	
<ul style="list-style-type: none"> Postage 		X		KRS 139.010(12)(a)(4)	
State, Local and Tribal Taxes					
<ul style="list-style-type: none"> State and local taxes on a retail sale that are imposed on the seller if the state statute authorizing or imposing the tax provides that the seller may, but is not required, to collect such tax from the consumer. The tax must be separately stated on the invoice, bill of sale or similar document given to the purchaser. 		N/A			
<ul style="list-style-type: none"> Tribal taxes on a retail sale that are imposed on the seller if the Tribal law authorizing or imposing the tax provides that the seller may, but is not required, to collect such tax from the consumer. 		N/A			
Sales Tax Holidays					
		Yes	No	Statute/Rule Cite/Comment	
Sales Tax Holidays: Does your state have a sales tax holiday?			x		
If yes, indicate the tax treatment during your state sales tax holiday for the following products.		Amount of Threshold	Taxable	Exempt	Statute/Rule Cite/Comment
<ul style="list-style-type: none"> All Energy star qualified products 					N/A
<ul style="list-style-type: none"> Specific energy star qualified products or energy star qualified classifications 					N/A
<ul style="list-style-type: none"> > 					
<ul style="list-style-type: none"> > 					
<ul style="list-style-type: none"> > 					
<ul style="list-style-type: none"> All Disaster Preparedness Supply 					N/A
<ul style="list-style-type: none"> Specific Disaster Preparedness Supply 					N/A
<ul style="list-style-type: none"> > Disaster preparedness general supply 					N/A
<ul style="list-style-type: none"> > Disaster preparedness safety supply 					N/A
<ul style="list-style-type: none"> > Disaster preparedness food-related supply 					N/A
<ul style="list-style-type: none"> > Disaster preparedness fastening supply 					N/A
<ul style="list-style-type: none"> School supply 					N/A
<ul style="list-style-type: none"> School art supply 					N/A

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• School instructional material				N/A
• School computer supply				N/A
Other products defined in Part II of the Library of Definitions included in your state sales tax holiday.	Amount of Threshold	Taxable	Exempt	Statute/Rule Cite/Comment
• Clothing				N/A
• Computers				N/A
• Prewritten computer software				N/A
•				
•				
•				
Product Definitions				
Clothing and related products				
		Taxable	Exempt	Statute/Rule Cite/Comment
• Clothing		X		KRS 139.200(1)(a)
> Essential clothing priced below a state specific threshold		X		KRS 139.200(1)(a)
> Fur clothing		X		KRS 139.200(1)(a)
• Clothing accessories or equipment		X		KRS 139.200(1)(a)
• Protective equipment		X		KRS 139.200(1)(a)
• Sport or recreational equipment		X		KRS 139.200(1)(a)
Computer related products				
		Taxable	Exempt	Statute/Rule Cite/Comment
• Computer		X		N/A
• Prewritten computer software		X		KRS 139.010(22), 139.200(1)(a)
• Prewritten computer software delivered electronically		X		KRS 139.010(22), 139.200(1)(a)
• Prewritten computer software delivered via load and leave		X		KRS 139.010(22), 139.200(1)(a)
• Non-prewritten (custom) computer software			X	N/A
• Non-prewritten (custom) computer software delivered electronically			X	N/A
• Non-prewritten (custom) computer software delivered via load and leave			X	N/A
Mandatory computer software maintenance contracts				
		Taxable	Exempt	Statute/Rule Cite/Comment
• Mandatory computer software maintenance contracts with respect to prewritten computer software		X		139.200(1)(a)
• Mandatory computer software maintenance contracts with respect to prewritten computer software which is delivered electronically		X		139.200(1)(a)
• Mandatory computer software maintenance contracts with respect to prewritten computer software which is delivered via load and leave		X		139.200(1)(a)
• Mandatory computer software maintenance contracts with respect to non-prewritten (custom) computer software			X	N/A
• Mandatory computer software maintenance contracts with respect to non-			X	N/A

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prewritten (custom) software which is delivered electronically		X	N/A
<ul style="list-style-type: none"> Mandatory computer software maintenance contracts with respect to non-prewritten (custom) software which is delivered via load and leave 			
Optional computer software maintenance contracts	Taxable	Exempt	Statute/Rule Cite/Comment
<ul style="list-style-type: none"> Optional computer software maintenance contracts with respect to prewritten computer software that only provide updates or upgrades with respect to the software 	X		139.200(1)(a)
<ul style="list-style-type: none"> Optional computer software maintenance contracts with respect to prewritten computer software that only provide updates or upgrades delivered electronically with respect to the software 	X		139.200(1)(a)
<ul style="list-style-type: none"> Optional computer software maintenance contracts with respect to prewritten computer software that only provide updates or upgrades delivered via load and leave with respect to the software 	X		139.200(1)(a)
<ul style="list-style-type: none"> Optional computer software maintenance contracts with respect to non-prewritten (custom) computer software that only provide updates or upgrades with respect to the software 		X	N/A
<ul style="list-style-type: none"> Optional computer software maintenance contracts with respect to non-prewritten (custom) computer software that only provide updates or upgrades delivered electronically with respect to the software 		X	N/A
<ul style="list-style-type: none"> Optional computer software maintenance contracts with respect to non-prewritten (custom) computer software that only provide updates or upgrades delivered via load and leave with respect to the software 		X	N/A
<ul style="list-style-type: none"> Optional computer software maintenance contracts with respect to non-prewritten (custom) computer software that only provide support services to the software 		X	N/A
<ul style="list-style-type: none"> Optional computer software maintenance contracts with respect to non-prewritten (custom) computer software that provide updates or upgrades and support services to the software 		X	N/A
<ul style="list-style-type: none"> Optional computer software maintenance contracts with respect to non-prewritten (custom) computer software that provide updates or upgrades delivered electronically and support services to the software 		X	N/A
<ul style="list-style-type: none"> Optional computer software maintenance contracts with respect to non-prewritten (custom) computer software provide updates or upgrades delivered via load and leave and support services to the software 		X	N/A
Indicate your state's tax treatment for optional computer software maintenance contracts with respect to prewritten computer software sold for one non-itemized price that include updates and upgrades and/or support services. Use percentages in the taxable and exempt columns to denote tax treatment in your state. For example: if all taxable put 100% in the taxable column; if all nontaxable/exempt put 100% in the	Taxable Percentage	Exempt Percentage	Statute/Rule Cite/Comment

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exempt column; if 50% taxable and 50% nontaxable/exempt put 50% in the taxable column and 50% in the exempt column.			
<ul style="list-style-type: none"> Optional computer software maintenance contracts with respect to prewritten computer software that provide updates or upgrades and support services to the software 	100%		139.200(1)(a)
<ul style="list-style-type: none"> Optional computer software maintenance contracts with respect to prewritten computer software that provide updates and upgrades delivered electronically and support services to the software 	100%		139.200(1)(a)
<ul style="list-style-type: none"> Optional computer software maintenance contracts with respect to prewritten computer software that provide updates and upgrades delivered via load and leave and support services to the software 	100%		139.200(1)(a)
<ul style="list-style-type: none"> Optional computer software maintenance contracts with respect to prewritten computer software that only provide support services to the software 		100%	N/A
Digital products(excludes telecommunications services, ancillary services and computer software)	Yes	No	Statute/Rule Cite/Comment
A state imposing tax on products "transferred electronically" is not required to adopt definitions for specified digital products. ("Specified digital products" includes the defined terms: digital audio visual works; digital audio works; and digital books.) Does your state impose tax on products transferred electronically other than digital audio visual works, digital audio works, or digital books?	X		KRS 139.010(9), 139.200(1)(b)
	Taxable	Exempt	Statute/Rule Cite/Comment
<ul style="list-style-type: none"> Digital audio visual works sold to an end user with rights for permanent use 		X	KRS 139.010(9)(b)
<ul style="list-style-type: none"> Digital audio works sold to an end user with rights for permanent use 	X		KRS 139.010(9)(a), 139.200(1)(b)
<ul style="list-style-type: none"> Digital books sold to an end user with rights for permanent use 	X		KRS 139.010(9)(a), 139.200(1)(b)
For transactions other than those included above, a state must specifically impose and separately enumerate a broader imposition of the tax. Does your state impose tax on:	Yes	No	Statute/Rule Cite/Comment
<ul style="list-style-type: none"> Digital audio visual works sold to users other than the end user. 		X	KRS 139.010(9)(b)
<ul style="list-style-type: none"> Digital audio visual works sold with rights of use less than permanent use. 		X	" " "
<ul style="list-style-type: none"> Digital audio visual works sold with rights of use conditioned on continued payment. 		X	" " "
<ul style="list-style-type: none"> Digital audio works sold to users other than the end user. 		X	KRS 139.010(9)(a), 139.200(1)(b), 139.270
<ul style="list-style-type: none"> Digital audio works sold with rights of use less than permanent. 	X		KRS 139.010(9)(a), 139.200(1)(b)
<ul style="list-style-type: none"> Digital audio works sold with rights of use conditioned on continued payments. 	X		" " "
<ul style="list-style-type: none"> Digital books sold to users other than the end user. 		X	KRS 139.010(9)(a), 139.200(1)(b), 139.270
<ul style="list-style-type: none"> Digital books sold with rights of use less than permanent. 	X		KRS 139.010(9)(a), 139.200(1)(b)

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<ul style="list-style-type: none"> Digital books sold with rights of use conditioned on continued payments. 	X		“ “ “
Does your state treat subscriptions to products “transferred electronically” differently than a non-subscription purchase of such product?		X	No, these are taxable if under the category of digital property whether there is a subscription or non-subscription purchase. KRS 139.200
<p>Section 332H provides that states may have product based exemptions for specific items within specified digital products. (“Specified digital products” includes the defined terms: digital audio visual works; digital audio works; and digital books.) List product based exemptions for specific items included in specified digital products. Example: digital textbooks</p> <ul style="list-style-type: none"> N/A 	Statute/Rule Cite/Comment		
	N/A		
	N/A		
	N/A		
Food and food products	Taxable	Exempt	Statute/Rule Cite/Comment
<ul style="list-style-type: none"> Food and food ingredients excluding alcoholic beverages and tobacco <ul style="list-style-type: none"> Candy Dietary Supplements Soft Drinks Bottled water Food sold through vending machines Prepared Food 		X	KRS 139.485(1)
	X		KRS 139.485(2)
	X		KRS 139.485(2)
	X		KRS 139.485(2)
		X	N/A - product treated as taxable or exempt depending on whether item qualifies as food & food ingredients
	X		KRS 139.485(4)
	X		KRS 139.485(3)(g)
<p>Prepared food options - The following food items heated, mixed or combined by the seller are included in the definition of prepared food unless a state elects to exclude them from the definition of prepared food. Such food items excluded from prepared food are taxed the same as food and food ingredients. (Indicate how the options for the following food items that otherwise meet the definition of prepared food are treated in your state.)</p> <ul style="list-style-type: none"> Food sold without eating utensils provided by the seller whose primary NAICS classification is manufacturing in sector 311, except subsector 3118 (bakeries) Food sold without eating utensils provided by the seller in an unheated state by weight or volume as a single item 	Included in Prepared Food	Excluded from Prepared Food	Statute/Rule Cite/Comment
		X	KRS 139.485(3)(h)1
	X		KRS 139.485(g)

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➤ Bakery items sold without eating utensils provided by the seller, including bread, rolls, buns, biscuits, bagels, croissants, pastries, donuts, Danish, cakes, tortes, pies, tarts, muffins, bars, cookies, tortillas		X	KRS 139.485(3)(h)2
Health-care products	Taxable	Exempt	Statute/Rule Cite/Comment
Drugs (indicate how the options are treated in your state)			
Drugs for human use			
• Drugs for human use without a prescription	X		KRS 139.472
• Drugs for human use with a prescription		X	KRS 139.472(1)(a) prescription drugs only
• Insulin for human use without a prescription	X		KRS 139.472(1)(d) private use exempt.
• Insulin for human use with a prescription		X	KRS 139.472(1)(d)
• Medical oxygen for human use without a prescription	X		KRS 139.472(1)(c) <u>purchased for home use exempt</u>
• Medical oxygen for human use with a prescription		X	KRS 139.472(1)(c)
• Over-the-counter drugs for human use without a prescription	X		KRS 139.472(1)(b)
• Over-the-counter drugs for human use with a prescription		X	KRS 139.472(1)(b) effective 8/1/2008
• Grooming and hygiene products for human use	X		KRS 139.472(3)(b); KRS 139.472(3)(c)
• Drugs for human use to hospitals	X		KRS 139.472(1) <u>Only prescription drugs are exempt.</u>
• Drugs for human use to other medical facilities	X		KRS 139.472(1) <u>Only prescription drugs are exempt.</u>
• Prescription drugs for human use to hospitals		X	KRS 139.472(1)
• Prescription drugs for human use to other medical facilities		X	KRS 139.472(1)
• Free samples of drugs for human use	X		KRS 139.472(1)(a) <u>Only prescription drugs are exempt.</u>
• Free samples of prescription drugs for human use		X	KRS 139.472(1)(a)
Drugs for animal use			
• Drugs for animal use without a prescription	X		KRS 139.472(1)
• Drugs for animal use with a prescription	X		KRS 139.472(1)
• Insulin for animal use without a prescription	X		KRS 139.472(1)(d)
• Insulin for animal use with a prescription	X		KRS 139.472(1)(d)
• Medical oxygen for animal use without a prescription	X		KRS 139.472
• Medical oxygen for animal use with a prescription	X		KRS 139.472
• Over-the-counter drugs for animal use without a prescription	X		KRS 139.472
• Over-the-counter drugs for animal use with a prescription	X		KRS 139.472

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• Grooming and hygiene products for animal use	X		KRS 139.472
• Drugs for animal use to veterinary hospitals and other animal medical facilities	X		KRS 139.472
• Prescription drugs for animal use to hospitals and other animal medical facilities	X		KRS 139.472
• Free samples of drugs for animal use	X		KRS 139.472
• Free samples of prescription drugs for animal use	X		KRS 139.472
Durable medical equipment (indicate how the options are treated in your state)	Taxable	Exempt	Statute/Rule Cite/Comment
• Durable medical equipment, not for home use, without a prescription	X		KRS 139.472(1)(i)
• Durable medical equipment, not for home use, with a prescription		X	KRS 139.472(1)(i); effective 7/1/2009
• Durable medical equipment, not for home use, with a prescription paid for by Medicare		X	KRS 139.472(1)(i); effective 7/1/2009
• Durable medical equipment, not for home use, with a prescription reimbursed by Medicare		X	KRS 139.472(1)(i); effective 7/1/2009
• Durable medical equipment, not for home use, with a prescription paid for by Medicaid		X	KRS 139.472(1)(i)
• Durable medical equipment, not for home use, with a prescription reimbursed by Medicaid		X	KRS 139.472(1)(i); effective 7/1/2009
• Durable medical equipment for home use without a prescription	X		KRS 139.472(1)(i)
• Durable medical equipment for home use with a prescription		X	KRS 139.472(1)(i); effective 7/1/2009
• Durable medical equipment for home use with a prescription paid for by Medicare		X	KRS 139.472(1)(i)
• Durable medical equipment for home use with a prescription reimbursed by Medicare		X	KRS 139.472(1)(i); effective 7/1/2009
• Durable medical equipment for home use with a prescription paid for by Medicaid		X	KRS 139.472(1)(i)
• Durable medical equipment for home use with a prescription reimbursed by Medicaid		X	KRS 139.472(1)(i); effective 7/1/2009
• Oxygen delivery equipment, not for home use, without a prescription	X		KRS 139.472(1)(c)
• Oxygen delivery equipment, not for home use, with a prescription	X		KRS 139.472(1)(i)
• Oxygen delivery equipment, not for home use, with a prescription paid for by Medicare		X	KRS 139.470(1)(c)- entity-based exemption only
• Oxygen delivery equipment, not for home use, with a prescription reimbursed by Medicare	X		KRS 139.472(1)(i),(3)(g)
• Oxygen delivery equipment, not for home use, with a prescription paid for by Medicaid		X	KRS 139.470(7)- entity-based exemption only
• Oxygen delivery equipment, not for home use, with a prescription reimbursed by Medicaid	X		KRS 139.472(1)(i),(3)(g)

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• Oxygen delivery equipment for home use without a prescription		X	KRS 139.472(1)(c)
• Oxygen delivery equipment for home use with a prescription		X	KRS 139.472(1)(c)
• Oxygen delivery equipment for home use with a prescription paid for by Medicare		X	KRS 139.472(1)(c)
• Oxygen delivery equipment for home use with a prescription reimbursed by Medicare		X	KRS 139.472(1)(c)
• Oxygen delivery equipment for home use with a prescription paid for by Medicaid		X	KRS 139.472(1)(c)
• Oxygen delivery equipment for home use with a prescription reimbursed by Medicaid		X	KRS 139.472(1)(c)
• Kidney dialysis equipment, not for home use, without a prescription	X		KRS 139.472(1)(i)
• Kidney dialysis equipment, not for home use, with a prescription		X	KRS 139.472(1)(i); effective 7/1/2009
• Kidney dialysis equipment, not for home use, with a prescription paid for by Medicare		X	KRS 139.472(1)(i)
• Kidney dialysis equipment, not for home use, with a prescription reimbursed by Medicare		X	KRS 139.472(1)(i); effective 7/1/2009
• Kidney dialysis equipment, not for home use, with a prescription paid for by Medicaid		X	KRS 139.472(1)(i)
• Kidney dialysis equipment, not for home use, with a prescription reimbursed by Medicaid		X	KRS 139.472(1)(i); effective 7/1/2009
• Kidney dialysis equipment for home use without a prescription	X		KRS 139.472(1)(i)
• Kidney dialysis equipment for home use with a prescription		X	KRS 139.472(1)(i); effective 7/1/2009
• Kidney dialysis equipment for home use with a prescription paid for by Medicare		X	KRS 139.472(1)(i); effective 7/1/2009
• Kidney dialysis equipment for home use with a prescription reimbursed by Medicare		X	KRS 139.472(1)(i); effective 7/1/2009
• Kidney dialysis equipment for home use with a prescription paid for by Medicaid		X	KRS 139.472(1)(i); effective 7/1/2009
• Kidney dialysis equipment for home use with a prescription reimbursed by Medicaid		X	KRS 139.472(1)(i); effective 7/1/2009
• Enteral feeding systems, not for home use, without a prescription	X		KRS 139.472(1)(i)
• Enteral feeding systems, not for home use, with a prescription		X	KRS 139.472(1)(i); effective 7/1/2009
• Enteral feeding systems, not for home use, with a prescription paid for by Medicare		X	KRS 139.472(1)(i); effective 7/1/2009
• Enteral feeding systems, not for home use, with a prescription reimbursed by Medicare		X	KRS 139.472(1)(i); effective 7/1/2009

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• Enteral feeding systems, not for home use, with a prescription paid for by Medicaid		X	KRS 139.472(1)(i);
• Enteral feeding systems, not for home use, with a prescription reimbursed by Medicaid		X	KRS 139.472(1)(i); effective 7/1/2009
• Enteral feeding systems for home use without a prescription	X		KRS 139.472(1)(i)
• Enteral feeding systems for home use with a prescription		X	KRS 139.472(1)(i); effective 7/1/2009
• Enteral feeding systems for home use with a prescription paid for by Medicare		X	KRS 139.472(1)(i); effective 7/1/2009
• Enteral feeding systems for home use with a prescription reimbursed by Medicare		X	KRS 139.472(1)(i); effective 7/1/2009
• Enteral feeding systems for home use with a prescription paid for by Medicaid		X	KRS 139.472(7)(i)
• Enteral feeding systems for home use with a prescription reimbursed by Medicaid		X	KRS 139.472(1)(i); effective 7/1/2009
• Repair and replacement parts for durable medical equipment which are for single patient use	X		KRS 139.472(1)(i); <u>all repair and replacement parts are taxable, single patient use or otherwise, unless parts are covered under a prescription</u>
Mobility enhancing equipment (Indicate how the options are treated in your state)	Taxable	Exempt	Statute/Rule Cite/Comment
• Mobility enhancing equipment without a prescription	X		KRS 139.472(1)(h)
• Mobility enhancing equipment with a prescription		X	KRS 139.472(1)(h)
• Mobility enhancing equipment with a prescription paid for by Medicare		X	KRS 139.472(1)(h)
• Mobility enhancing equipment with a prescription reimbursed by Medicare		X	KRS 139.472(1)(h)
• Mobility enhancing equipment with a prescription paid for by Medicaid		X	KRS 139.472(1)(h)
• Mobility enhancing equipment with a prescription reimbursed by Medicaid		X	KRS 139.472(1)(h)
Prosthetic devices (Indicate how the options are treated in your state)	Taxable	Exempt	Statute/Rule Cite/Comment
• Prosthetic devices without a prescription		X	KRS 139.472(l)(f)&(g)
• Prosthetic devices with a prescription		X	KRS 139.472(l)(f)&(g)
• Prosthetic devices with a prescription paid for by Medicare		X	KRS 139.472(l)(f)&(g)
• Prosthetic devices with a prescription reimbursed by Medicare		X	KRS 139.472(l)(f)&(g)
• Prosthetic devices with a prescription paid for by Medicaid		X	KRS 139.472(l)(f)&(g)
• Prosthetic devices with a prescription reimbursed by Medicaid		X	KRS 139.472(l)(f)&(g)
• Corrective eyeglasses without a prescription	X		KRS 139.472(3)(e)2
• Corrective eyeglasses with a prescription	X		KRS 139.472(3)(e)2
• Corrective eyeglasses with a prescription paid for by Medicare		X	KRS 139.470(1) entity-based

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			exemption
• Corrective eyeglasses with a prescription reimbursed by Medicare	X		KRS 139.470(1) entity-based exemption only
• Corrective eyeglasses with a prescription paid for by Medicaid		X	KRS 139.470(7) entity-based exemption
• Corrective eyeglasses with a prescription reimbursed by Medicaid	X		KRS 139.470(7) entity-based exemption only
• Contact lenses without a prescription	X		KRS 139.472(3)(e)2
• Contact lenses with a prescription	X		KRS 139.472(3)(e)2
• Contact lenses with a prescription paid for by Medicare		X	KRS 139.470(1) entity-based exemption
• Contact lenses with a prescription reimbursed by Medicare	X		KRS 139.470(1) entity-based exemption only
• Contact lenses with a prescription paid for by Medicaid		X	KRS 139.470(7) entity-based exemption
• Contact lenses with a prescription reimbursed by Medicaid	X		KRS 139.470(7) entity-based exemption only
• Hearing aids without a prescription		X	KRS 139.472
• Hearing aids with a prescription		X	KRS 139.472
• Hearing aids with a prescription paid for by Medicare		X	KRS 139.472
• Hearing aids with a prescription reimbursed by Medicare		X	KRS 139.472
• Hearing aids with a prescription paid for by Medicaid		X	KRS 139.472
• Hearing aids with a prescription reimbursed by Medicaid		X	KRS 139.472
• Dental prosthesis without a prescription	X		KRS 139.472(3)(e)2
• Dental prosthesis with a prescription	X		KRS 139.472(3)(e)2
• Dental prosthesis with a prescription paid for by Medicare		X	KRS 139.470(1) entity-based exemption
• Dental prosthesis with a prescription reimbursed by Medicare	X		KRS 139.470(1) entity-based exemption only
• Dental prosthesis with a prescription paid for by Medicaid		X	KRS 139.470(7) entity-based exemption
• Dental prosthesis with a prescription reimbursed by Medicaid	X		KRS 139.470(7) entity-based exemption only
Telecommunications & related products	Taxable	Exempt	Statute/Rule Cite/Comment
• Ancillary Services			
> Conference bridging service	X		KRS 139.195(6), 139.200
> Detailed telecommunications billing service	X		KRS 139.195(9), 139.200
> Directory assistance	X		KRS 139.195(10), 139.200

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➤ Vertical service	X		KRS 139.195(30), 139.200
➤ Voice mail service	X		KRS 139.195(31), 139.200
Telecommunications (Indicate how the options are treated in your state)	Taxable	Exempt	Statute/Rule Cite/Comment
• Intrastate Telecommunications Service	X		KRS 139.195(16), 139.200
• Interstate Telecommunications Service	X		KRS 139.195(15), 139.200
• International Telecommunications Service	X		KRS 139.195(14), 139.200
• International 800 service	X		KRS 139.195(32), 139.200
• International 900 service	X		KRS 139.195(33), 139.200
• International fixed wireless service	X		KRS 139.195(12), 139.200
• International mobile wireless service	X		KRS 139.195(18), 139.200
• International prepaid calling service	X		KRS 139.195(23), 139.200
• International prepaid wireless calling service	X		KRS 139.195(24), 139.200
• International private communications service	X		KRS 139.195(25), 139.200
• International value-added non-voice data service	X		KRS 139.195(29), 139.200
• International residential telecommunications service	X		N/A
• Interstate 800 service	X		KRS 139.195(32) 139.200
• Interstate 900 service	X		KRS 139.195(33) 139.200
• Interstate fixed wireless service	X		KRS 139.195(12), 139.200
• Interstate mobile wireless service	X		KRS 139.195(18), 139.200
• Interstate prepaid calling service	X		KRS 139.195(23), 139.200
• Interstate prepaid wireless calling service	X		KRS 139.195(24), 139.200
• Interstate private communications service	X		KRS 139.195(25), 139.200
• Interstate value-added non-voice data service	X		KRS 139.195(29), 139.200
• Interstate residential telecommunications service	X		N/A
• Intrastate 800 service	X		KRS 139.195(32) 139.200
• Intrastate 900 service	X		KRS 139.195(33) 139.200
• Intrastate fixed wireless service	X		KRS 139.195(12), 139.200
• Intrastate mobile wireless service	X		KRS 139.195(18), 139.200
• Intrastate prepaid calling service	X		KRS 139.195(23), 139.200
• Intrastate prepaid wireless calling service	X		KRS 139.195(24), 139.200
• Intrastate private communications service	X		KRS 139.195(25), 139.200
• Intrastate value-added non-voice data service	X		KRS 139.195(29), 139.200
• Intrastate residential telecommunications service	X		N/A
• Paging service	X		KRS 139.195(19), 139.200
• Coin-operated telephone service		X	N/A
• Pay telephone service		X	KRS 139.195(20), 139.200

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• Local Service as defined by Kentucky	X		N/A
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