

HB 272, enacted during the 2005 Session of the General Assembly, provides for the extension of the utility gross receipts license tax to direct broadcast satellite and wireless cable services as an option if the school district also imposes the tax on cable services. The effective date of this legislation is also July 1, 2005.

HB 497, also passed during the 2005 Session of the General Assembly, requires electronic filing and electronic payment of the utility gross receipts license tax. (A provider seeking relief from the requirement to file and pay electronically must submit a written request for the hardship exemption provided by HB 497 to the Financial Tax Section, 200 Fair Oaks Lane, Frankfort, KY 40620.)