

**Streamlined Sales Tax Governing Board
Section 328 Taxability Matrix
Library of Definitions
(Revised July 2009)**

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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 May 12, 2009. 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.			
<ul style="list-style-type: none"> Charges by the seller for any services necessary to complete the sale other than delivery and installation 	X		KRS 139.010(10)(a)
<ul style="list-style-type: none"> Telecommunication nonrecurring charges 	X		KRS 139.010(10)(a), 139.195(29), 139.200
<ul style="list-style-type: none"> Installation charges 		X	KRS 139.010(10)(c)
<ul style="list-style-type: none"> Value of trade-in 		X	KRS 139.010(10)(a)
<ul style="list-style-type: none"> 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
<ul style="list-style-type: none"> Handling, crating, packing, preparation for mailing or delivery, and similar charges 	X		KRS 139.010(10)(a)

<ul style="list-style-type: none"> • Transportation, shipping, postage, and similar charges 		X		KRS 139.010(10)(a)
<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(10)(a)
<ul style="list-style-type: none"> • Transportation, shipping, and similar charges 		X		KRS 139.010(10)(a)
<ul style="list-style-type: none"> • Postage 		X		KRS 139.010(10)(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"> • School supply 				N/A
<ul style="list-style-type: none"> • School art supply 				N/A
<ul style="list-style-type: none"> • School instructional material 				N/A
<ul style="list-style-type: none"> • 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
<ul style="list-style-type: none"> • Clothing 				N/A
<ul style="list-style-type: none"> • Computers 				N/A
<ul style="list-style-type: none"> • Prewritten computer software 				N/A
•				
•				
•				
Product Definitions				
Clothing and related products		Taxable	Exempt	Statute/Rule Cite/Comment
<ul style="list-style-type: none"> • Clothing 		X		N/A
<ul style="list-style-type: none"> ➤ Essential clothing priced below a state specific threshold 		X		N/A
<ul style="list-style-type: none"> ➤ Fur clothing 		X		N/A
<ul style="list-style-type: none"> • Clothing accessories or equipment 		X		N/A
<ul style="list-style-type: none"> • Protective equipment 		X		N/A
<ul style="list-style-type: none"> • Sport or recreational equipment 		X		N/A

Computer related products	Taxable	Exempt	Statute/Rule Cite/Comment
• Computer	X		N/A
• Prewritten computer software	X		KRS 139.010(19), 139.200(1)(a)
• Prewritten computer software delivered electronically	X		KRS 139.010(19), 139.200(1)(a)
• Prewritten computer software delivered via load and leave	X		KRS 139.010(19), 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		N/A
• Mandatory computer software maintenance contracts with respect to prewritten computer software which is delivered electronically	X		N/A
• Mandatory computer software maintenance contracts with respect to prewritten computer software which is delivered via load and leave	X		N/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-prewritten (custom) software which is delivered electronically		X	N/A
• Mandatory computer software maintenance contracts with respect to non-prewritten (custom) software which is delivered via load and leave		X	N/A
Optional computer software maintenance contracts	Taxable	Exempt	Statute/Rule Cite/Comment
• Optional computer software maintenance contracts with respect to prewritten computer software that only provide updates or upgrades with respect to the software	X		N/A
• 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		N/A
• 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		N/A
• 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
• 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
• Optional computer software maintenance contracts with respect to non-		X	N/A

prewritten (custom) computer software that only provide updates or upgrades delivered via load and leave with respect to the software			
<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 that 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 exempt column; if 50% taxable and 50% nontaxable/exempt put 50% in the taxable column and 50% in the exempt column.	Taxable	Exempt	Statute/Rule Cite/Comment
<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%		N/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%		N/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%		N/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(8), 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(8)(b)
<ul style="list-style-type: none"> Digital audio works sold to an end user with rights for permanent use 	X		KRS 139.010(8)(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(8)(a), 139.200(1)(b)
<p>For transactions other than those included above, a state must specifically impose and separately enumerate a broader imposition of the tax.</p> <p>Does your state impose tax on:</p>	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(8)(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(8)(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(8)(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(8)(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(8)(a), 139.200(1)(b)
<ul style="list-style-type: none"> Digital books sold with rights of use conditioned on continued payments. 	X		“ “ “
	YES	NO	
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
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.	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 		X	KRS 139.485(1)
<ul style="list-style-type: none"> ➤ Candy 	X		KRS 139.485(2)
<ul style="list-style-type: none"> ➤ Dietary Supplements 	X		KRS 139.485(2)
<ul style="list-style-type: none"> ➤ Soft Drinks 	X		KRS 139.485(2)
<ul style="list-style-type: none"> ➤ Food sold through vending machines 	X		KRS 139.485(4)
<ul style="list-style-type: none"> ➤ Prepared Food 	X		KRS 139.485(3)(G)

Prepared food options - indicate whether the following options are included or excluded from the definition of prepared food. Options excluded from prepared food are taxed the same as food and food ingredients.	Included in definition	Excluded from definition	Statute/Rule Cite/Comment
➤ Food sold without eating utensils provided by the seller whose primary NAICS classification is manufacturing in sector 311, except subsector 3118 (bakeries)		X	KRS 139.485(3)(H)1
➤ Food sold without eating utensils provided by the seller in an unheated state by weight or volume as a single item	X		KRS 139.485(g)
➤ 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)
• 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) purchased for home use
• Medical oxygen for human use with a prescription		X	KRS 139.472(1)(C) purchased for home use
• 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)
• Drugs for human use to hospitals	X		KRS 139.472(1) Only prescription drugs are exempt.
• Drugs for human use to other medical facilities	X		KRS 139.472(1) Only prescription drugs are exempt.
• 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) Only prescription drugs are exempt.
• 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
• 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 without a prescription	X		KRS 139.472(1)(i)
• Durable medical equipment with a prescription		X	KRS 139.472(1)(i); effective 7/1/2009
• Durable medical equipment paid for by Medicare		X	KRS 139.472(1)(i); assumes prescription under Medicare program
• Durable medical equipment reimbursed by Medicare		X	KRS 139.472(1)(i); assumes prescription under Medicare program-effective 7/1/2009
• Durable medical equipment paid for by Medicaid		X	KRS 139.472(1)(i); assumes prescription under Medicaid program
• Durable medical equipment reimbursed by Medicaid		X	KRS 139.472(1)(i); assumes prescription under Medicaid program-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 paid for by Medicare		X	KRS 139.472(1)(i); assumes prescription under Medicare program
• Durable medical equipment for home use reimbursed by Medicare		X	KRS 139.472(1)(i); assumes prescription under Medicare program-effective 7/1/2009
• Durable medical equipment for home use paid for by Medicaid		X	KRS 139.472(1)(i); assumes prescription under Medicaid program
• Durable medical equipment for home use reimbursed by Medicaid		X	KRS 139.472(1)(i); assumes prescription under Medicaid program-effective 7/1/2009
• Oxygen delivery equipment without a prescription	X		KRS 139.472(1)(c)
• Oxygen delivery equipment with a prescription		X	KRS 139.472(1)(i); effective

			7/1/2009
• Oxygen delivery equipment paid for by Medicare		X	KRS 139.472(1)(i); assumes prescription under Medicare program
• Oxygen delivery equipment reimbursed by Medicare		X	KRS 139.472(1)(i); assumes prescription under Medicare program-effective 7/1/2009
• Oxygen delivery equipment paid for by Medicaid		X	KRS 139.472(1)(i); assumes prescription under Medicaid program
• Oxygen delivery equipment reimbursed by Medicaid		X	KRS 139.472(1)(i); assumes prescription under Medicaid program-effective 7/1/2009
• 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 paid for by Medicare		X	KRS 139.472(1)(C)
• Oxygen delivery equipment for home use reimbursed by Medicare		X	KRS 139.472(1)(C)
• Oxygen delivery equipment for home use paid for by Medicaid		X	KRS 139.472(1)(C)
• Oxygen delivery equipment for home use reimbursed by Medicaid		X	KRS 139.472(1)(C)
• Kidney dialysis equipment without a prescription	X		KRS 139.472(1)(i)
• Kidney dialysis equipment with a prescription		X	KRS 139.472(1)(i); effective 7/1/2009
• Kidney dialysis equipment paid for by Medicare		X	KRS 139.472(1)(i); assumes prescription under Medicare program
• Kidney dialysis equipment reimbursed by Medicare		X	KRS 139.472(1)(i); assumes prescription under Medicare program-effective 7/1/2009
• Kidney dialysis equipment paid for by Medicaid		X	KRS 139.472(1)(i); assumes prescription under Medicaid program
• Kidney dialysis equipment reimbursed by Medicaid		X	KRS 139.472(1)(i); assumes prescription under Medicaid program-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 paid for by Medicare		X	KRS 139.472(1)(i); assumes prescription under Medicare program
• Kidney dialysis equipment for home use reimbursed by Medicare		X	KRS 139.472(1)(i); assumes prescription under Medicare program-effective 7/1/2009
• Kidney dialysis equipment for home use paid for by Medicaid		X	KRS 139.472(1)(i); assumes

			prescription under Medicaid program
<ul style="list-style-type: none"> Kidney dialysis equipment for home use reimbursed by Medicaid 		X	KRS 139.472(1)(i); assumes prescription under Medicaid program-effective 7/1/2009
<ul style="list-style-type: none"> Enteral feeding systems without a prescription 	X		KRS 139.472(1)(i)
<ul style="list-style-type: none"> Enteral feeding systems with a prescription 		X	KRS 139.472(1)(i); effective 7/1/2009
<ul style="list-style-type: none"> Enteral feeding systems paid for by Medicare 		X	KRS 139.472(1)(i); assumes prescription under Medicare program
<ul style="list-style-type: none"> Enteral feeding systems reimbursed by Medicare 		X	KRS 139.472(1)(i); assumes prescription under Medicare program-effective 7/1/2009
<ul style="list-style-type: none"> Enteral feeding systems paid for by Medicaid 		X	KRS 139.472(1)(i); assumes prescription under Medicaid program
<ul style="list-style-type: none"> Enteral feeding systems reimbursed by Medicaid 		X	KRS 139.472(1)(i); assumes prescription under Medicaid program-effective 7/1/2009
<ul style="list-style-type: none"> Enteral feeding systems for home use without a prescription 	X		KRS 139.472(1)(i)
<ul style="list-style-type: none"> Enteral feeding systems for home use with a prescription 		X	KRS 139.472(1)(i); effective 7/1/2009
<ul style="list-style-type: none"> Enteral feeding systems for home use paid for by Medicare 		X	KRS 139.472(1)(i); assumes prescription under Medicare program
<ul style="list-style-type: none"> Enteral feeding systems for home use reimbursed by Medicare 		X	KRS 139.472(1)(i); assumes prescription under Medicare program-effective 7/1/2009
<ul style="list-style-type: none"> Enteral feeding systems for home use paid for by Medicaid 		X	KRS 139.472(7)(i); assumes prescription under Medicaid program
<ul style="list-style-type: none"> Enteral feeding systems for home use reimbursed by Medicaid 		X	KRS 139.472(1)(i); assumes prescription under Medicaid program-effective 7/1/2009
<ul style="list-style-type: none"> Repair and replacement parts for durable medical equipment which are for single patient use 	X		KRS 139.472(1)(i); all repair and replacement parts are taxable, single patient use or otherwise, unless parts are covered under a prescription
Mobility enhancing equipment (indicate how the options are treated in your state)	Taxable	Exempt	Statue/Rule Cite/Comment
<ul style="list-style-type: none"> Mobility enhancing equipment without a prescription 	X		KRS 139.472(1)(H)
<ul style="list-style-type: none"> Mobility enhancing equipment with a prescription 		X	KRS 139.472(1)(H)

• Mobility enhancing equipment paid for by Medicare		X	KRS 139.472(1)(h); assumes prescription under Medicare program
• Mobility enhancing equipment reimbursed by Medicare		X	KRS 139.472(1)(h); assumes prescription under Medicare program
• Mobility enhancing equipment paid for by Medicaid		X	KRS 139.472(1)(h); assumes prescription under Medicaid program
• Mobility enhancing equipment reimbursed by Medicaid		X	KRS 139.472(1)(h); assumes prescription under Medicaid program
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
• Prosthetic devices with a prescription		X	KRS 139.472
• Prosthetic devices paid for by Medicare		X	KRS 139.472
• Prosthetic devices reimbursed by Medicare		X	KRS 139.472
• Prosthetic devices paid for by Medicaid		X	KRS 139.472
• Prosthetic devices reimbursed by Medicaid		X	KRS 139.472
• 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 paid for by Medicare		X	KRS 139.470(1) entity-based exemption
• Corrective eyeglasses reimbursed by Medicare	X		KRS 139.470(1) entity-based exemption only
• Corrective eyeglasses paid for by Medicaid		X	KRS 139.470(7) entity-based exemption
• Corrective eyeglasses 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 paid for by Medicare		X	KRS 139.470(1) entity-based exemption
• Contact lenses reimbursed by Medicare	X		KRS 139.470(1) entity-based exemption only
• Contact lenses paid for by Medicaid		X	KRS 139.470(7) entity-based exemption
• Contact lenses 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 paid for by Medicare		X	KRS 139.472

• Hearing aids reimbursed by Medicare		X	KRS 139.472
• Hearing aids paid for by Medicaid		X	KRS 139.472
• Hearing aids 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 paid for by Medicare		X	KRS 139.470(1) entity-based exemption
• Dental prosthesis reimbursed by Medicare	X		KRS 139.470(1) entity-based exemption only
• Dental prosthesis paid for by Medicaid		X	KRS 139.470(7) entity-based exemption
• Dental prosthesis 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
➢ Vertical service	X		KRS 139.195(31), 139.200
➢ Voice mail service	X		KRS 139.195(32), 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(15), 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 paging service	X		KRS 139.195(19), 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(30), 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 paging service	X		KRS 139.195(19), 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(30), 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 paging service	X		KRS 139.195(19), 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(30), 139.200
• Intrastate residential telecommunications service	X		N/A
• Coin-operated telephone service		X	N/A
• Pay telephone service		X	KRS 139.195(20), 139.200
• Local Service as defined by _____ (state)	X		N/A