

369.135 Use of digital assets as method of payment and use of wallet -- Prohibition against additional taxes or withholdings.

- (1) An individual shall not be prohibited from:
 - (a) Accepting digital assets for payment for legal goods or services; or
 - (b) The use of a wallet.
- (2) Digital assets used as a method of payment shall not be subject to additional taxes, withholdings, assessments, or charges that are based solely on the use of the digital asset as the method of payment.
- (3) This section shall not:
 - (a) Prohibit the imposition or collection of taxes, withholdings, assessments, or charges on digital assets used as the method of payment when the same imposition and collections of taxes, withholdings, assessments, or charges are made on similar transactions which use the legal tender of the United States as the method of payment; or
 - (b) Require any person to accept digital assets for payment for legal goods or services.

Effective: June 27, 2025

History: Created 2025 Ky. Acts ch. 50, sec. 2, effective June 27, 2025.