

136.600 Purpose of KRS 136.600 to 136.660 and 132.825.

The General Assembly hereby finds that the enactment of the tax and distribution system created by KRS 132.825 and 136.600 to 136.660:

- (1) Addresses an important state interest in providing a fair, efficient, and uniform method for taxing communications services sold in this Commonwealth;
- (2) Overcomes limitations placed upon the taxation of communications service by federal legislation that has resulted in inequities and unfairness among providers and consumers of similar services in the Commonwealth;
- (3) Simplifies an existing system that includes a myriad of levies, fees, and rates imposed at all levels of government, making it easier for communications providers to understand and comply with the provisions of the law;
- (4) Provides enough flexibility to address future changes brought about by industry deregulation, convergence of service offerings, and continued technological advances in communications; and
- (5) Enhances administrative efficiency for communications service providers, the state, and local governments by drastically reducing the number of returns that must be filed and processed on an annual basis.

Effective: January 1, 2006

History: Created 2005 Ky. Acts ch. 168, sec. 88, effective January 1, 2006.