

160.613 Utility gross receipts license tax -- Exemptions -- Alternative energy direct pay option.

- (1) There is hereby authorized a utility gross receipts license tax for schools not to exceed three percent (3%) of the gross receipts derived from the furnishing, within the district, of utility services, except that "gross receipts" shall not include:
 - (a) Amounts received for furnishing energy or energy-producing fuels, used in the course of manufacturing, processing, mining, or refining to the extent that the cost of the energy or energy-producing fuels used exceeds three percent (3%) of the cost of production; or
 - (b) Amounts received for furnishing utility services which are to be resold.
- (2) If any user of utility services purchases the utility services directly from any supplier who is exempt either by state or federal law from the utility gross receipts license tax, then the user of the utility services, if the tax has been levied in the user's district, shall be liable for the tax and shall pay directly to the department, in accordance with the provisions of KRS 160.615, a utility gross receipts license tax for schools computed by multiplying the gross cost of all utility services received by the tax rate levied under the provisions of this section.
- (3) If a person engaged in manufacturing, processing, mining, or refining chooses to claim that the energy or energy-producing fuels purchased from a utility services provider exceeds an amount equal to three percent (3%) of the cost of production as provided in subsection (1)(a) of this section and receives confirmation of eligibility from the department, the person shall:
 - (a) Provide the utility services provider with a copy of the energy direct pay authorization issued by the department; and
 - (b) Report and pay directly to the department, in accordance with the provisions of KRS 160.615, the utility gross receipts license tax due.

Effective: July 15, 2014

History: Amended 2014 Ky. Acts ch. 137, sec. 1, effective July 15, 2014. -- Amended 2004 Ky. Acts ch. 79, sec. 2, effective July 1, 2005. -- Amended 2002 Ky. Acts ch. 69, sec. 5, effective July 15, 2002. -- Amended 1998 Ky. Acts ch. 500, sec. 1, effective July 15, 1998. -- Repealed and reenacted 1990 Ky. Acts ch. 476, Pt. V, sec. 462, effective July 13, 1990. -- Amended 1980 Ky. Acts ch. 27, sec. 1, effective March 6, 1980. -- Amended 1974 Ky. Acts ch. 250, sec. 1. -- Created 1966 Ky. Acts ch. 24, Part III, sec. 9.

Legislative Research Commission Note (7/12/2006). 2005 Ky. Acts ch. 123, relating to the creation and organization of the Environmental and Public Protection Cabinet, instructs the Reviser of Statutes to correct statutory references to agencies and officers whose names have been changed in that Act. Such a correction has been made in this section.