

132.098 Exemption from state and local ad valorem tax of computer software, except prewritten computer software.

- (1) For assessment dates beginning on or after January 1, 2019, computer software, except prewritten computer software, shall be exempt from state and local ad valorem taxes, including the county, city, school, or other taxing district in which it has a taxable situs.
- (2) As used in this section, "prewritten computer software" has the same meaning as in KRS 139.010.

Effective: April 27, 2018

History: Created 2018 Ky. Acts ch. 207, sec. 122, effective April 27, 2018.