

**139.498 Exemption for sale of admissions and fundraising event sales by nonprofit organizations.**

- (1) (a) For nonprofit civic, governmental, or other nonprofit organizations, except as described in KRS 139.495 and 139.497, the taxes imposed by this chapter do not apply to:
  - 1. The sale of admissions, including the sales of admissions to a golf course when the admission is the result of a fundraising event. All other sales of admissions to a golf course by these organizations are not exempt from tax under this section; or
  - 2.
    - a. Fundraising event sales.
    - b. For the purposes of this paragraph, "fundraising event sales" does not include sales related to the operation of a retail business, including but not limited to thrift stores, bookstores, surplus property auctions, recycle and reuse stores, or any ongoing operations in competition with for-profit retailers.
- (b) The exemption provided in subparagraph 1. of paragraph (a) of this subsection shall not apply to the sale of admissions to a public facility that qualifies for a sales tax rebate under KRS 139.533.
- (2) All other sales made by organizations referred to in subsection (1) of this section are taxable.

**Effective:** August 1, 2020

**History:** Amended 2020 Ky. Acts ch. 91, sec. 41, effective August 1, 2020. -- Created 2019 Ky. Acts ch. 151, sec. 29, effective March 26, 2019.

**Legislative Research Commission Note** (3/26/2019). Section 82 of 2019 Ky. Acts ch. 151 states that this statute, which was created in Section 29 of that Act, applies to transactions occurring on or after July 1, 2019.