

**139.202 Exclusions from additional taxable services.**

Excluded from the additional taxable services imposed by KRS 139.200(2)(q) to (ay) are gross receipts derived from:

- (1) Sales of the services in fulfillment of a lump-sum, fixed-fee contract or a fixed price sales contract executed on or before February 25, 2022; and
- (2) A lease or rental agreement entered into on or before February 25, 2022.

**Effective:** January 1, 2023

**History:** Created 2022 Ky. Acts ch. 212, sec. 13, effective January 1, 2023.