

**139.202 Exclusions from additional taxable services. (Effective August 1, 2026)**

- (1) Excluded from the additional taxable services imposed by KRS 139.200(2)(q) to (ax) are gross receipts derived from:
  - (a) 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
  - (b) A lease or rental agreement entered into on or before February 25, 2022.
- (2) Excluded from the additional taxable services imposed by KRS 139.200(2)(a) are gross receipts derived from:
  - (a) 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, 2026; and
  - (b) A lease or rental agreement entered into on or before February 25, 2026.

**Effective:** August 1, 2026

**History:** Amended 2026 Ky. Acts ch. 161, sec. 13, effective August 1, 2026. -- Amended 2023 Ky. Acts ch. 92, sec. 8, effective March 24, 2023. -- Created 2022 Ky. Acts ch. 212, sec. 13, effective January 1, 2023.

**Legislative Research Commission Note** (3/24/2023). 2023 Ky. Acts ch. 92, sec. 57, provides that the amendments to this statute in that Act apply retroactively to January 1, 2023, and notwithstanding KRS 131.183, interest shall not be allowed or paid on a refund related to those amendments.