

160.6131 Definitions for KRS 160.613 to 160.617.

As used in KRS 160.613 to 160.617:

- (1) "Department" means the Department of Revenue;
- (2) "Communications service" means the provision, transmission, conveyance, or routing, for consideration, of voice, data, video, or any other information signals of the purchaser's choosing to a point or between or among points specified by the purchaser, by or through any electronic, radio, light, fiber optic, or similar medium or method now in existence or later devised.
 - (a) "Communications service" includes but is not limited to:
 1. Local and long-distance telephone services;
 2. Telegraph and teletypewriter services;
 3. Postpaid calling services;
 4. Private communications services involving a direct channel specifically dedicated to a customer's use between specific points;
 5. Channel services involving a path of communications between two (2) or more points;
 6. Data transport services involving the movement of encoded information between points by means of any electronic, radio, or other medium or method;
 7. Caller ID services, ring tones, voice mail, and other electronic messaging services;
 8. Mobile wireless telecommunications service and fixed wireless service as defined in KRS 139.195; and
 9. Voice over Internet Protocol (VOIP).
 - (b) "Communications service" does not include any of the following if the charges are separately itemized on the bill provided to the purchaser:
 1. Information services;
 2. Internet access as defined in 47 U.S.C. sec. 151;
 3. Installation, reinstallation, or maintenance of wiring or equipment on a customer's premises. This exclusion does not apply to any charge attributable to the connection, movement, change, or termination of a communications service;
 4. The sale of directory and other advertising and listing services;
 5. Billing and collection services provided to another communications service provider;
 6. Cable service, satellite broadcast, satellite master antenna television, wireless cable service, including direct-to-home satellite service as defined in Section 602 of the federal Telecommunications Act of 1996, and internet protocol television provided through wireline facilities without regard to delivery technology;
 7. The sale of communications service to a communications provider that is buying the communications service for sale or incorporation into a

communications service for sale, including:

- a. Carrier access charges, excluding user access fees;
 - b. Right of access charges;
 - c. Interconnection charges paid by the provider of mobile telecommunications services or other communications providers;
 - d. Charges for the sale of unbundled network elements as defined in 47 U.S.C. sec. 153(29) on January 1, 2001, to which access is provided on an unbundled basis in accordance with 47 U.S.C. sec. 251(c)(3); and
 - e. Charges for use of facilities for providing or receiving communications service;
8. Prepaid calling services and prepaid wireless calling service;
 9. Interstate telephone service, if the interstate charge is separately itemized for each call; and
 10. If the interstate calls are not itemized, the portion of telephone charges identified and set out on the customer's bill as interstate as supported by the provider's books and records;
- (3) "Gross cost" means the total cost of utility services including the cost of the tangible personal property and any services associated with obtaining the utility services regardless from whom purchased;
 - (4) "Gross receipts" means all amounts received in money, credits, property, or other money's worth in any form, as consideration for the furnishing of utility services;
 - (5) "Utility services" means the furnishing of communications services, electric power, water, and natural, artificial, and mixed gas;
 - (6) "Cable service" has the same meaning as in KRS 136.602;
 - (7) "Satellite broadcast and wireless cable service" has the same meaning as in KRS 136.602;
 - (8) "Ring tones" has the same meaning as in KRS 136.602;
 - (9) "Multichannel video programming service" has the same meaning as in KRS 136.602;
 - (10) "Industrial processing" has the same meaning as in KRS 139.010;
 - (11) "Manufacturing" has the same meaning as in KRS 139.010;
 - (12) "Plant facility" has the same meaning as in KRS 139.010;
 - (13) "Commercial mining of cryptocurrency" has the same meaning as in KRS 139.516; and
 - (14) "Colocation facility" has the same meaning as in KRS 139.516.

Effective: August 1, 2026

History: Amended 2026 Ky. Acts ch. 161, sec. 45, effective August 1, 2026. -- Amended 2021 Ky. Acts ch. 122, sec. 3, effective July 1, 2021. -- Amended 2019 Ky. Acts ch. 151, sec. 75, effective June 27, 2019. -- Amended 2009 Ky. Acts ch. 99, sec. 3, effective July 1, 2009. -- Amended 2007 Ky. Acts ch. 141, sec. 17, effective July 1, 2007. -- Amended 2005 Ky. Acts ch. 85, sec. 595, effective June 20, 2005; and ch. 168, sec. 129, effective March 18, 2005. -- Created 2004 Ky. Acts ch. 79,

sec. 1, effective July 1, 2005.

Legislative Research Commission Note (6/27/2019). Section 82 of 2019 Ky. Acts ch. 151 states that the amendments to this statute made in Section 75 of that Act apply to transactions occurring on or after July 1, 2019.

Legislative Research Commission Note (6/27/2019). This statute was amended in Section 75 of 2019 Ky. Acts ch. 151. Section 86 of that Act reads, "No claim for refund or credit of a tax overpayment for any taxable period ending prior to July 1, 2018, made by an amended return, tax refund application, or any other method after June 30, 2018, and based on the amendments to subsection (3) of Section 27 of this Act or based on the amendments to Section 74 or 75 [this statute] of this Act, shall be recognized for any purpose."

Legislative Research Commission Note (6/27/2019). This statute was amended in Section 75 of 2019 Ky. Acts ch. 151. Section 87 of that Act reads, "Notwithstanding KRS 446.090, the amendments to subsection (3) of Section 27 of this Act [KRS 139.480] and the amendments to Sections 74 [KRS 160.613] and 75 [this statute] of this Act are not severable. If the amendment made to subsection (3) of Section 27 of this Act or the amendments to Section 74 or 75 of this Act is declared invalid for any reason, then all amendments to subsection (3) of Section 27 of this Act and the amendments to Sections 74 and 75 of this Act shall also be invalid."