

## Indirect/Sales/Use:

### Kentucky: New Law Subjects Additional Services to Taxation, Including Some Business Inputs

*H.B. 8*, legislature overrode governor's veto 4/13/22. Effective January 1, 2023, recently enacted legislation expands Kentucky's sales and use tax base to include some additional taxable services such as marketing services; telemarketing services; lobbying services; executive employee recruitment services; website design and development services; website hosting services; and prewritten computer software access services.

**URL:** <https://apps.legislature.ky.gov/record/22RS/hb8.html>

See recently issued Multistate Tax Alert for more details on these and other tax-related measures included in this legislation, and please contact us with any questions.

**URL:** <https://www2.deloitte.com/content/dam/Deloitte/us/Documents/Tax/us-tax-kentucky-enacts-various-indirect-and-income-tax-changes-and-establishes-a-tax-amnesty-program.pdf>

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