

## Sales/Use/Indirect:

### Kentucky: New Law Excludes Various Forms of Social Media from Definition of Taxable Telecom Services

*H.B. 5*, signed by gov. 3/31/23. A newly signed bill modifies certain aspects of Kentucky's recently enacted legislation that provides some Kentucky sales and use tax-related changes that are applicable retroactively to January 1, 2023 [see *H.B. 360*, signed by gov. 3/24/23, and *State Tax Matters*, Issue 2023-12, for more details on these recent law changes], including revising the newly expanded definition of taxable "telemarketing services" to exclude services provided via "various forms of social media." Please contact us with any questions.

**URL:** <https://apps.legislature.ky.gov/record/23rs/hb5.html>

**URL:** <https://apps.legislature.ky.gov/record/23rs/hb360.html>

**URL:** [https://dhub.blob.core.windows.net/dhub/Newsletters/Tax/2023/STM/230331\\_10.html](https://dhub.blob.core.windows.net/dhub/Newsletters/Tax/2023/STM/230331_10.html)

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