

Sales/Use/Indirect:

Kentucky DOR Issues Newsletter Summarizing Recent Changes on Taxability of Services

Sales Tax Facts, Ky. Dept. of Rev. (6/23). The Kentucky Department of Revenue issued a newsletter summarizing the Kentucky sales and use taxability of various services that incorporates several recent law changes impacting the same [see H.B. 5 (2023) and *State Tax Matters*, Issue 2023-15; and H.B. 360 (2023) and *State Tax Matters*, Issue 2023-12, for more details on some of these recent law changes]. Topics include marketing services, temporary storage for prewritten computer software access services, extended warranty services, and testing services. Please contact us with any questions.

URL: <https://revenue.ky.gov/News/Publications/Sales%20Tax%20Newsletters/Sales%20Tax%20Facts%202023%20-%20June.pdf>

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

URL: https://dhub.blob.core.windows.net/dhub/Newsletters/Tax/2023/STM/230414_10.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

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