



Section 2. KRS 139.200 is amended to read as follows:

A tax is hereby imposed upon all retailers at the rate of five and One-half percent (5.5%) ~~six percent (6%)~~ of the gross receipts  
Derived from:

(1) Retail sales of:

(a) Tangible personal property, regardless of the method of delivery, made  
Within this Commonwealth; and

(b) Digital property regardless of whether:

1. The purchaser has the right to permanently use the property;
2. The purchaser's right to access or retain the property is not  
Permanent; or
3. The purchaser's right of use is conditioned upon continued payment;  
And

(2) ~~The furnishing of the following:~~

~~(a)~~ The rental of any room or rooms, lodgings, or accommodations  
Furnished by any hotel, motel, inn, tourist camp, tourist cabin, or any other  
Place in which rooms, lodgings, or accommodations are regularly furnished to  
Transients for a consideration. The tax shall not apply to rooms, lodgings,  
Or accommodations supplied for a continuous period of thirty (30) days or  
More to a person;

(3) ~~(B)~~ Sewer services;

(4) ~~(c)~~ The sale of Admissions, except those  
Taxed under KRS 138.480;

(5) ~~(d)~~ Prepaid calling service and prepaid wireless  
Calling service;

(6) ~~(e)~~ Intrastate, interstate, and international

Communications services as defined in KRS 139.195, except the furnishing of Pay telephone service as defined in KRS 139.195; and

(7) (f)-Distribution, transmission, or transportation Services for natural gas that is for storage, use, or other consumption in This state, excluding those services furnished By:

1. For natural gas that is classified as residential use as provided In KRS 139.470(8); or

2. To a seller or reseller of natural gas ;

(8) Services described under the following 2007 North American Industry Classification System (NAICS) industry codes, sectors, and Subsectors, including any subsequent updates or revisions thereto:

(a) NAICS 5312 and NAICS 5313, real estate agents and broker services And activities related to real estate services;

(b) NAICS 5411, legal services;

(c) NAICS 5412, accounting, tax preparation, bookkeeping, and payroll Services;

(d) NAICS 5418, advertising, public relations, and related services;

(e) NAICS 54191, marketing research and public opinion polling Services;

(f) NAICS 54192, 541921, and 541922, photographic services, Photography studio services, and commercial photography services;

(g) NAICS 54193, translation and interpretation services;

(h) NAICS 54199, day-to-day business and other organizational support Services;

(i) NAICS 56141, document preparation services;

(j) NAICS 56142, 561421, and 561422, telephone call center, telephone Answering, and telemarketing bureau and other call center services;

(k) NAICS 56143, 561431, and 561439, business service center, private Mail center, and other business service center services, including copy Shops;

(l) NAICS 5616 and 5617, investigation and security services and other Services to buildings and dwellings;

(m) NAICS 56191 and 56199, packaging and labeling services and all Other support services;

(n) NAICS 562991 and 562998, septic tank and related services and Miscellaneous waste management services;

(o) NAICS 811, repair and maintenance services;

(p) NAICS 8121, personal care services;

(q) NAICS 8123, dry cleaning and laundry services; and

(r) NAICS 8129, other personal services;

(9) The sale of shelf space or any other area used for the display of A product;

(10) The lease or rental of shelf space or any other area used for the Display of a product, for all rental or lease agreements entered into or Renewed on or after July 1, 2010; and

(11) The lease or rental of commercial real estate located in this State, for all lease or rental agreements entered into or renewed on or after July 1, 2010 .

SECTION 3. A NEW SECTION OF KRS CHAPTER 139 IS CREATED TO READ AS FOLLOWS:

Notwithstanding Sections 2 and 6 of this Act, the sales and use tax Rates applicable to the gross receipts derived from the lease or rental of Tangible personal property or digital property subject to the tax imposed by Sections 2 and 6 of this Act prior to July 1, 2010, shall remain at six Percent (6%) for lease or rental agreements that are entered into on or Before July 1, 2010, for the remaining term of the lease or rental agreement.