



This Week in State Tax (TWIST)

April 17, 2023



to listen to the
podcast please
[click here.](#)

Kentucky: Social Media Communications Removed from Telemarketing Services Definition

Kentucky House Bill 360, enacted on March 24, 2023, revised the definition of telemarketing services effective retroactively to when they became taxable on January 1, 2023. Previously “telemarketing services” meant services provided via telephone, facsimile, email and other modes of communication, to another person, which are unsolicited by that person, for the purposes of (a) promoting products or services; taking orders; or providing information or assistance regarding the products or services; or (b) soliciting contributions. House Bill 360 revised the definition of “telemarketing services” to include services provided via text messages and specifically noted that services provided via “other modes of communication” included, but was not limited to, “various forms of social media.” House Bill 5, enacted a mere week later, removed the reference to various forms of social media. Please stay tuned to TWIST for future legislative updates.



For more news and insights on tax developments, follow KPMG’s U.S. Tax practice on Twitter – [@KPMGUS_Tax](#).

kpmg.com/socialmedia



© 2023 KPMG LLP, a Delaware limited liability partnership and a member firm of the KPMG global organization of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee. All rights reserved. NDP418010-10

The following information is not intended to be “written advice concerning one or more federal tax matters” subject to the requirements of section 10.37(a)(2) of Treasury Department Circular 230.

The information contained herein is of a general nature and based on authorities that are subject to change. Applicability of the information to specific situations should be determined through consultation with your tax adviser.