

131.250 Returns, reports, and statements to be filed electronically -- Waiver -- Applicability to microbrewery licensees.

- (1) For the purpose of facilitating the administration of the taxes it administers, the department may require any tax return, report, or statement to be electronically filed.
- (2) (a) A person required to electronically file a return, report, or statement may apply for a waiver from the requirement by submitting the request on a form prescribed by the department.
(b) The request shall indicate the lack of one (1) or more of the following:
 1. Compatible computer hardware;
 2. Internet access; or
 3. Other technological capabilities determined relevant by the department.
- (3) Beginning July 1, 2026, a licensee:
 - (a) Holding a microbrewery license and authorized to sell malt beverages under KRS 243.157; and
 - (b) Required to pay the:
 1. Wholesale sales tax under KRS 243.884; and
 2. Excise tax on malt beverages under KRS 243.720(3);

shall electronically submit any payment and tax return, report, or statement to the department.

Effective: June 27, 2025

History: Amended 2025 Ky. Acts ch. 98, sec. 3, effective June 27, 2025. -- Amended 2020 Ky. Acts ch. 91, sec. 2, effective April 15, 2020. -- Amended 2019 Ky. Acts ch. 151, sec. 6, effective June 27, 2019. -- Amended 2018 Ky. Acts ch. 207, sec. 117, effective April 27, 2018. -- Created 2010 Ky. Acts ch. 147, sec. 2, effective July 15, 2010.

Legislative Research Commission Note (7/15/2010). Following the enactment of 2010 House Bill 319, which became 2010 Ky. Acts ch. 147, the drafter informed the Reviser of Statutes that the date, August 1, 2010, in subsection (2)(c) of this statute should have been January 1, 2007. Following an examination of the materials in the bill folder, the Reviser determined that the statutory authority necessary to make this adjustment was lacking, and the date has not been altered.