

243.710 Wholesaler's and self-distributing distiller's tax on distilled spirits.

Each wholesaler or self-distributing distiller shall pay to the Department of Revenue five cents (\$0.05) per case on each case of distilled spirits sold by the wholesaler or self-distributing distiller in the state. This tax shall be computed each month according to the report required to be filed by KRS 243.850 and shall be paid on or before the date in each succeeding month when reports are required to be filed.

Effective: July 15, 2024

History: Amended 2024 Ky. Acts ch. 110, sec. 2, effective July 15, 2024. -- Amended 2005 Ky. Acts ch. 85, sec. 656, effective June 20, 2005. -- Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. sec. 2554e-11.