

243.850 Licensee or manufacturer to report to Department of Revenue on trafficking in alcoholic beverages or cannabis-infused beverages.

- (1) For the purpose of assisting in the enforcement of KRS 243.720, 243.730, 243.790, and 243.884, every licensee, except retailers, whether subject to the payment of taxes imposed by KRS 243.720, 243.730, 243.790, and 243.884, shall, on or before the twentieth day of each month, render to the Department of Revenue a statement, in writing, of all trafficking in alcoholic beverages or cannabis-infused beverages during the preceding month.
- (2) The statement shall:
 - (a) Be taken directly from the records of the reporting licensee or manufacturer of cannabis-infused beverages permitted by the Department for Public Health, and shall set forth on forms furnished by the Department of Revenue the required information; and
 - (b) Include alcoholic beverages or cannabis-infused beverages destined for sale outside the state, as well as alcoholic beverages or cannabis-infused beverages subject to the tax imposed by KRS 243.720, 243.730, 243.790, and 243.884.
- (3) The Department of Revenue shall have authority to require from retail licensees, other licensees, and manufacturers of cannabis-infused beverages other reports and statements at the necessary times for the enforcement of KRS 243.720, 243.730, 243.790, and 243.884.

Effective: July 1, 2025

History: Amended 2025 Ky. Acts ch. 98, sec. 23, effective July 1, 2025. -- Amended 2005 Ky. Acts ch. 85, sec. 659, effective June 20, 2005. -- Amended 1986 Ky. Acts ch. 496, sec. 25, effective August 1, 1986. -- Amended 1982 Ky. Acts ch. 390, sec. 8, effective June 1, 1982. -- Amended 1942 Ky. Acts ch. 162, secs. 2 and 4. -- Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. sec. 4281c-19.