

103 KAR 40:050. Transportation.

RELATES TO: KRS 243.850

STATUTORY AUTHORITY: 131.130(1)

NECESSITY, FUNCTION, AND CONFORMITY: This administrative regulation summarizes the statute dealing with the transportation of alcoholic beverages and outlines reporting requirements of the Department of Revenue.

Section 1. Report Required. (1) All transporters holding a Kentucky Distilled Spirits and Wine Transporter's license or privilege are required to file reports with the Department of Revenue on or before the 20th of each month covering the preceding month's transactions. It is necessary that only one (1) report, prepared on forms supplied by the Department of Revenue be submitted to cover each unit shipment of alcoholic beverages transported into or between points in Kentucky.

(2) Reports are required on all shipments of alcoholic beverages delivered to a Kentucky wholesaler, distiller or rectifier.

(3) When a shipment is handled by two (2) or more carriers, the carrier making final delivery to the consignee or retiring the waybill is required to submit the report to the department.

Section 2. Information Required. (1) Each report must show the state license number, the name and address of the consignor and the consignee, shipping date, delivery date, number of barrels and number of cases according to size for each shipment. Transporters are required to make a notation "For Consolidation" on all reports covering shipments delivered for this purpose.

(2) Each report shall be prepared and signed by an official of the transporting company.

Section 3. Report Not Required. (1) Carriers are not required to submit a report on shipments of spirits consigned by Kentucky wholesalers to Kentucky retailers; shipments of spirits delivered to some other carrier in Kentucky; shipments originating from a Kentucky wholesaler, distiller or rectifier and delivered to points outside of Kentucky; and shipments of spirits originating in some other state, transported through Kentucky and delivered elsewhere.

(2) A railroad involved in switch movement only is not considered the delivering carrier. (CH-32; 1 Ky.R. 709; eff. 5-14-1975; Am. 9 Ky.R. 1156; eff. 5-4-1983; TAm eff. 5-20-2009; TAm eff. 6-28-2016.)