

## **103 KAR 40:050. Transporter's reports.**

RELATES TO: KRS 243.020, 243.200, 243.850

STATUTORY AUTHORITY: KRS 131.130, 131.131

NECESSITY, FUNCTION, AND CONFORMITY: KRS 131.130(1) authorizes the Department of Revenue to promulgate administrative regulations for the administration and enforcement of Kentucky tax laws. This administrative regulation summarizes the statute dealing with the transportation of alcoholic beverages and outlines reporting requirements of the department.

### **Section 1. Report Required.**

(1) All transporters holding a Transporter's license issued under KRS 243.200 shall file reports with the department 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, 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 licensed transporters, the licensed transporter making final delivery to the consignee or retiring the waybill is required to submit the report to the department.

### **Section 2. Report Not Required.**

(1) Transporters are not required to submit a report on the following:

- (a) Shipments of spirits consigned by Kentucky wholesalers to Kentucky retailers;
- (b) Shipments of spirits delivered to a different transporter in Kentucky;
- (c) Shipments originating from a Kentucky wholesaler, distiller, or rectifier and delivered to points outside of Kentucky; and
- (d) 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 transporter. (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; Crt eff. 1-28-2020; 46 Ky.R. 2107; eff. 6-30-2020.)