

**103 KAR 40:100. Consumer tax; customs.**

RELATES TO: KRS 243.720, 243.730

STATUTORY AUTHORITY: KRS 131.130(1)

NECESSITY, FUNCTION, AND CONFORMITY: This administrative regulation provides the method of collection of consumer taxes on alcoholic beverages entering Kentucky through the United States Bureau of Customs.

Section 1. Excise taxes imposed under KRS 243.720 on the use of alcoholic beverages shall be paid on all quantities of distilled spirits, wine and malt beverages imported into Kentucky through the United States Bureau of Customs for personal consumption in this state.

Section 2. Persons desiring to secure releases of alcoholic beverages from the United States Bureau of Customs shall issue to customs authorities an acknowledgment of liability for Kentucky alcoholic beverage taxes. The acknowledgment shall be on a form prescribed by the Department of Revenue and shall contain such information as the department may deem necessary to reasonably protect the revenues of the Commonwealth.

Section 3. The tax due pursuant to Section 1 of this administrative regulation shall be paid to the department by the importer on or before the 20th day of the calendar month following the month in which the beverages are imported into this state. (CH-39-1; 1 Ky.R. 709; eff. 5-14-1975; Am. 2 Ky.R. 255; eff. 1-14-1976; 9 Ky.R. 1157; eff. 5-4-1983; TAm eff. 5-20-2009; TAm eff. 6-28-2016; Crt eff. 8-9-2019.)