

**103 KAR 41:140. Circular relating to cigarette licenses and taxes.**

RELATES TO: KRS 138.130, 138.140, 138.146, 138.155, 138.165, 138.175, 138.183, 138.185, 138.195, 138.205

STATUTORY AUTHORITY: KRS 131.130(1)

NECESSITY, FUNCTION, AND CONFORMITY: KRS 13A.100(1) requires administrative bodies, when promulgating statements of general applicability that implement, interpret or prescribe law or policy, to do so only through an administrative regulation. The Department of Revenue has many policies and circulars that predate the enactment of KRS Chapter 13A and conflict with, or are redundancies of, current tax laws. This administrative regulation formally rescinds the previously-issued circular administered by the department's Office of Sales and Excise Taxes relating to cigarette licenses and taxes.

Section 1. Revenue Circular 73C456 merely restates or summarizes the requirements or provisions of the cigarette licenses and tax statutes of KRS Chapter 138 and applicable administrative regulations (KRS 138.130, 138.195, 138.205(5), 103 KAR 41:030, 41:040, 41:050, and 41:060) and is hereby rescinded and shall be null, void, and unenforceable. (33 Ky.R. 2818; 3160; eff. 5-4-2007; Crt eff. 8-5-2019.)