

103 KAR 41:220. Applications, stamp orders, returns, reports, and statements to be filed electronically -- waiver.

RELATES TO: KRS 138.135, 138.143, 138.146, 138.195

STATUTORY AUTHORITY: KRS 131.130, 131.250

NECESSITY, FUNCTION, AND CONFORMITY: KRS 131.130(1) authorizes the Department of Revenue to promulgate administrative regulations for the administration and enforcement of all tax laws of this state. This administrative regulation requires electronic filing for applications, reports, returns, and related statements for cigarettes and tobacco products in accordance with KRS 138.135, 138.143, 138.146, and 138.195.

Section 1. For the purpose of facilitating the administration of the taxes it administers, the department may require any license application, cigarette tax stamp order, tax return, report, or statement to be electronically filed. Pursuant to KRS 131.250, the following information shall be filed electronically as directed by the department for periods beginning on or after January 1, 2020:

- (1) Manufacturer reports required under the provisions of KRS 138.135;
- (2) Floor stock returns required under the provisions of KRS 138.143;
- (3) Purchases of tax evidence required under the provisions of KRS 138.146; and
- (4) Licenses, monthly reports, and returns required under the provisions of KRS 138.195.

Section 2. Waiver. A person required to electronically file under the provisions of this administrative regulation may apply for a waiver from this requirement by submitting a request for consideration to the department according to the provisions of KRS 131.250. (46 Ky.R. 779; eff. 11-1-2019.)