FINANCE AND ADMINISTRATION CABINET
Department of Revenue
(Amended at ARRS Committee)

103 KAR 41:040. Vending ~~[Cigarette vending]~~ machine operators.

RELATES TO: KRS 138.130, 138.195
STATUTORY AUTHORITY: KRS 131.130, 138.195
CERTIFICATION STATEMENT:
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. KRS 138.195***(4)(e)*** requires the department to promulgate an administrative regulation to prescribe how the information shall be affixed to a vending machine. This administrative regulation~~[, under authority of KRS 138.195,]~~ outlines license requirements for ~~[cigarette]~~vending machine operators that sell cigarettes, tobacco products, vapor products, or a combination thereof.

Section 1. Definitions.
(1) "Cigarettes" is defined by KRS 138.130(2).
(2) "Department" is defined by KRS 138.130(5).
(3) "Tobacco products" is defined by KRS 138.130 ***(24)*** ~~***[(23)]***~~ .
(4) "Vapor products" is defined by KRS 138.130 ***(30)*** ~~***[(29)]***~~ .

Section 2. Upon issuance of a ~~[cigarette]~~vending machine operator's license by the department ~~[Department of Revenue]~~, the license shall be retained at the principal address of the vending machine operator. If a change of address occurs, written notification shall be given to the department. The license number along with the name and address of the operator shall be affixed to each machine in operation in such a manner as to be visible at the time of the purchase of cigarettes, tobacco products, vapor products, or a combination thereof.

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