

**138.155 Payment of tax without affixing evidence to individual packs.**

In lieu of the affixing of cigarette tax evidence to individual packages of cigarettes as the means of denoting payment of the cigarette tax, the department may prescribe, by an administrative regulation sufficient to protect the revenue of this state, a method of reporting, payment, and collection of the cigarette tax, without the affixing of tax evidence to individual packages of cigarettes. In the event a system is adopted by administrative regulation, no compensation for reporting for the purpose of such tax in excess of two percent (2%) of the tax due shall be allowed to any person.

**Effective:** April 27, 2018

**History:** Amended 2018 Ky. Acts ch. 171, sec. 30, effective April 14, 2018; and ch. 207, sec. 30, effective April 27, 2018. -- Amended 2005 Ky. Acts ch. 85, sec. 348, effective June 20, 2005. -- Created 1962 Ky. Acts ch. 92, sec. 6.

**Legislative Research Commission Note (4/27/2018).** This statute was amended by 2018 Ky. Acts chs. 171 and 207, which do not appear to be in conflict and have been codified together.