

138.135 Manufacturers to report all shipments into or within state -- Records to be kept by licensed distributors, retail distributors, and retailers.

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 - (a) Every manufacturer, whether located in this state or outside this state, that ships tobacco products or vapor products to a distributor, retailer, retail distributor, or any other person located in this state shall file a report with the department on or before the twentieth day of each month identifying all such shipments made by the manufacturer during the preceding month. The department, within its discretion, may allow a manufacturer to file the report for periods other than monthly.
 - (b) The reports shall identify:
 1. The names and addresses of the persons in this state to whom the shipments were made;
 2. The quantities of tobacco products and vapor products shipped, by type of product and brand; and
 3. Any other information the department may require.
- (2) Each licensed distributor and each licensed retail distributor shall keep in each licensed place of business complete and accurate records for that place of business, including:
 - (a) Itemized invoices of:
 1. Tobacco products and vapor products purchased, manufactured, imported, or caused to be imported into this state from outside this state, or shipped or transported to other distributors or retailers in this state or outside this state, including type of product and brand;
 2. All sales of tobacco products and vapor products, including sales of tobacco products and vapor products manufactured or produced in this state, including type of product and brand; and
 3. All tobacco products and vapor products transferred to retail outlets owned or controlled by the licensed distributor, including type of product and brand; and
 - (b) Any other records required by the department.
- (3) Each retailer of tobacco products or vapor products shall keep complete and accurate records of all purchases of tobacco products or vapor products, including invoices that identify:
 - (a) The distributor's name and address;
 - (b) The name, quantity, and purchase price of the product purchased;
 - (c) The license number of the distributor licensed under KRS 138.195(7); and
 - (d) The tobacco products tax or the vapor products tax imposed by KRS 138.140.
- (4) All books, records, invoices, and documents required by this section shall be preserved, in a form prescribed by the department, for not less than four (4) years from the making of the records unless the department authorizes, in writing, the destruction of the records.

Effective: August 1, 2020

History: Amended 2020 Ky. Acts ch. 91, sec. 52, effective August 1, 2020. -- Amended 2018 Ky. Acts ch. 171, sec. 26, effective April 14, 2018; and ch. 207, sec. 26, effective April 27, 2018. -- Created 2013 Ky. Acts ch. 97, sec. 4, effective July 1, 2013.