

243.886 Reimbursement for collecting and reporting -- Microbrewery or distiller that pays wholesale sales tax not entitled to reimbursement.

To reimburse himself or herself for the cost of collecting and reporting the tax, each person required to pay and report the tax levied by KRS 243.884, other than a microbrewery or a distiller, shall deduct on each report one percent (1%) of the tax due, provided the amount due is not delinquent at the time of payment. A microbrewery or distiller that reports and pays the wholesale sales tax levied by KRS 243.884, in accordance with KRS 243.0305 or 243.157 as applicable, shall not be entitled to deduct one percent (1%) of the tax due.

Effective: March 12, 2021

History: Amended 2021 Ky. Acts ch. 13, sec. 18, effective March 12, 2021. -- Amended 2018 Ky. Acts ch. 16, sec. 4, effective July 14, 2018. -- Created 1982 Ky. Acts ch. 390, sec. 7, effective June 1, 1982.

Legislative Research Commission Note (11/5/90). The text of this section originated in Senate Committee Substitute No. 2 for 1982 House Bill 571, see 1982 Senate Journal 2026. In this substitute, Section 4 had two subsections. Floor Amendment No. 4 to this substitute deleted subsection (1) of Section 4 and removed (2) from the remainder of the text. See 1982 Senate Journal 2207-08. The Senate adopted these two items in its treatment of House Bill 571, see 1982 Senate Journal 2212, and the Free Conference Committee Report on House Bill 571 subsequently also incorporated this language, see 1982 Senate Journal 2415, 1982 House Journal 3258-3259. It was in this form that House Bill 571 passed both Houses. See 1982 Senate Journal 2425, 1982 House Journal 3259. For this reason, the words "subsection (2) of" that appeared before KRS 243.884 were retained in this section by a manifest clerical error in failing to make the necessary conforming amendment. These words have been deleted by the Reviser of Statutes pursuant to KRS 7.136.