

HOUSE OF REPRESENTATIVES

KENTUCKY GENERAL ASSEMBLY BUDGET AMENDMENT FORM
2020 REGULAR SESSION
Unofficial Document

Amend printed copy of **HB 352/HCS 1**

PART I

F. FINANCE AND ADMINISTRATION CABINET

8. REVENUE

On page 52, after line 12, insert the following:

"(2) **Distilled Spirits, Wine, and Malt Beverages Sales and Use Tax:** (a) All tax receipts, interest, and penalties resulting from the sale of distilled spirits, wine, and malt beverages subject to tax under KRS 139.200 shall be returned to the county from which the retail sale of those products takes place.

(b) This subsection applies to sales made on and after October 1, 2020. The Department of Revenue shall distribute the money on a calendar quarter basis beginning January 1, 2021."

SUMMARY: Insert provision directing all tax receipts, interest, and penalties resulting from the sale of distilled spirits, wine, and malt beverages to the county from which the retail sale of those products takes place.

Amendment No. _____

Rep. Rep. Adam Koenig

Committee Amendment _____

Signed: _____

Floor Amendment _____

LRC Drafter: _____

Adopted: _____

Date: _____

Rejected: _____

Doc. ID: XXXX

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