

KENTUCKY GENERAL ASSEMBLY AMENDMENT FORM
2021 REGULAR SESSION
Unofficial Document

Amend printed copy of **HB 415**

On page 15, line 27, after "occur", insert the following:

"without having to transfer physical possession of those distilled spirits to a licensed wholesaler"; and

On page 16, line 1, before "Report", insert the following:

"Effective January 1, 2022, without otherwise reporting those distilled spirits to a licensed wholesaler,"; and

On page 16, after line 3, insert the following:

"(b) 1. Effective January 1, 2022, a distiller selling distilled spirits in accordance with this subsection shall pay all wholesale sales taxes due under Section 13 of this Act. For the purposes of this subsection, "wholesale sales" means a sale of distilled spirits made by a distiller under subsection (3)(b), (8), and (9) of this section, if required by Section 13 of this Act.

2. Effective January 1, 2022, a distiller shall pay the excise tax on distilled spirits in accordance with KRS 243.720 and 243.730."; and

On page 16, line 4, delete "(b)" and insert "(c)" in lieu thereof.

Amendment No. _____

Rep. Rep. Adam Koenig

Committee Amendment _____

Signed: _____

Floor Amendment _____

LRC Drafter: _____

Adopted: _____

Date: _____

Rejected: _____

Doc. ID: XXXX

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