

HOUSE OF REPRESENTATIVES

KENTUCKY GENERAL ASSEMBLY AMENDMENT FORM  
2022 REGULAR SESSION  
**Unofficial Document**

Amend printed copy of **HB 500/HCS 1**

On page 13, delete lines 13 to 17 in their entirety, and insert the following in lieu thereof:

**"(a) Purchase vintage distilled spirits and private selection packages in the original manufacturer's unopened containers; and**

**(b) Sell vintage distilled spirits and private selection packages at retail in the original manufacturer's unopened containers, and only for consumption off the licensed premises."**; and

On page 20, line 24, to page 21, line 17, delete the text in its entirety and insert the following in lieu thereof:

"(2) (a) For purposes of all retail drink and package sales that occur pursuant to subsection (3), ~~(4), (7), (8), or~~ (9), **(10), or (12)** of this section, the distillery shall:

1. Be permitted to transfer its products from the distillery proper to the location where those **retail** sales occur without having to transfer physical possession of those distilled spirits to a licensed wholesaler; and

2. ~~Effective January 1, 2022,~~ Without otherwise reporting those distilled spirits to a licensed wholesaler, report **those retail sales** and pay all taxes required to the Department of Revenue at the time and in the manner required by the Department of Revenue in accordance with its powers under KRS 131.130(3).

(b) 1. ~~Effective January 1, 2022,~~ A distiller selling distilled spirits in accordance

Amendment No. HFA

Rep. Rep. Chad McCoy

Committee Amendment \_\_\_\_\_

Signed: \_\_\_\_\_

Floor Amendment \_\_\_\_\_

LRC Drafter: \_\_\_\_\_

Adopted: \_\_\_\_\_

Date: \_\_\_\_\_

Rejected: \_\_\_\_\_

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with this subsection shall pay all wholesale sales taxes due under KRS 243.884.

For the purposes of this subsection, "wholesale sales" means a sale of distilled spirits made by a distiller under subsection (3)(b), ~~(4), (7), (8), and~~ (9), ~~(10), and (12)~~ of this section, if required by KRS 243.884, **excluding sales made by a distiller under subsection (4)(a)3. and (b) of this section that utilize a licensed wholesaler.**

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 22, between lines 21 and 22, insert the following:

**"(c) A distillery shall make available for purchase not less than seventy percent (70%) of its annual private selection packages to licensed wholesalers and shall maintain records of such transactions in accordance with KRS 244.150.";** and

On page 22, line 22, delete "~~(c)~~" and insert "~~(d)~~" in lieu thereof; and

On page 23, delete lines 6 to 9 in their entirety and insert the following in lieu thereof:

~~"(7)(6)~~ Souvenir packages sold to distillery visitors under subsection (3)(b) of this section, **which are not made available to wholesalers licensed in Kentucky or elsewhere,** shall be registered **by the licensed distiller** with the department **and shall be sold exclusively to in-person distillery visitors in quantities not to exceed three (3) liters per person per day**~~{pursuant to KRS 244.440 and made available to a Kentucky licensed wholesaler}.~~"; and

On page 24, line 19, delete "~~conducts retail activities~~" and insert in lieu thereof "~~sells souvenir packages and serves complimentary samples~~"; and

On page 27, between lines 2 and 3, insert the following:

**"(4) A vintage distilled spirits seller shall sell no more than twenty-four (24) vintage distilled spirits packages in any given twelve (12) month period.**

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- (5) Prior to selling vintage distilled spirits purchased from a vintage distilled spirits seller to a consumer, a licensee shall provide notice of its purchase of the spirits to the department. The notice shall contain the following information:**
- (a) The name, address, state license number, and phone number of the licensee purchasing vintage distilled spirits;**
- (b) The name, address, and phone number of the vintage distilled spirits seller;**
- (c) The brand name and quantity of each vintage distilled spirits package purchased;**
- (d) The date of the purchase; and**
- (e) The number of packages that the licensee has previously purchased from the same vintage distilled spirits seller and the dates of those purchases.";** and

On page 28, line 20, after "**(4)(c)**," insert "**(7)**"; and

On page 29, delete lines 25 to 26 in their entirety and insert the following in lieu thereof:

"(e) For direct shipper sales **or sales made pursuant to Section 6 of this Act**, if a wholesale price is not readily available, the direct shipper licensee **or distillery** shall calculate the wholesale price to be seventy percent".