

KENTUCKY GENERAL ASSEMBLY AMENDMENT FORM  
2026 REGULAR SESSION  
**Unofficial Document**

Amend printed copy of **HB 9/GA**

On page 1, line 3, to page 5, line 6, delete Section 1 in its entirety; and

Renumber subsequent sections accordingly; and

On page 9, line 7, delete "6" and insert in lieu thereof "5"; and

On page 9, line 13, delete "31" and insert in lieu thereof "30"; and

On page 12, delete lines 23 to 25 in their entirety and insert the following in lieu thereof:

**"(c) One-half of one percent (0.5%) of the wholesale tax collected under Section 23 of this Act on and after July 1, 2027; and"**; and

On page 15, line 10, delete "3" and insert in lieu thereof "2"; and

On page 36, line 17, delete "\$2,000.00" and insert in lieu thereof "\$500.00~~[\$2,000.00]~~";

and

On page 38, delete lines 1 to 6 in their entirety and insert the following in lieu thereof:

"subsection shall pay all state wholesale regulatory license fees and wholesale sales taxes due under Section 1 of this Act and KRS 243.884. As used in~~For the purposes of~~ this subsection, "selling"~~"wholesale sales"~~ means a sale of distilled spirits made by a distiller under subsection (3)(b), (4), (7), (9), (10), (12), and (13) of this section, if required by Section 1 of this Act or KRS 243.884, excluding sales made by a distiller under"; and

On page 43, delete line 10 in its entirety and insert the following in lieu thereof:

Amendment No. SFA

Rep. Sen. Jimmy Higdon

Committee Amendment

Signed:

Floor Amendment

LRD Drafter: \_\_\_\_\_

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

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

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

Doc. ID: XXXX

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**"(d) The state wholesale regulatory license fee imposed by Section 1 of this Act."**; and

On page 51, line 15, delete "**\$570.00**" and insert in lieu thereof "**\$500.00**"; and

On page 52, delete lines 21 to 24 in their entirety and insert the following in lieu thereof:

**"6. Unified local government; and**

**(b) "Regulatory license fee" means a local fee imposed by a city or county pursuant to this section."**; and

On page 54, line 3, after "**funding**" insert "**and alcoholic beverage manufacturing environmental remediation funding**"; and

On page 55, line 25, after "**services**" insert "**and alcoholic beverage manufacturing environmental remediation**"; and

On page 56, line 6, after "**services**" insert "**and alcoholic beverage manufacturing environmental remediation**"; and

On page 59, line 7, after "**state**" insert "**wholesale**"; and

On page 59, line 8, delete "**fees imposed by Sections 1 and 2**" and insert in lieu thereof "**fee imposed in Section 1**"; and

On page 60, line 26, to page 61, line 1, delete the text in its entirety and insert the following in lieu thereof:

**"wholesale regulatory license fees and** wholesale sales taxes and reporting of self-distributed wines in accordance with **Section 1 of this Act and** KRS 243.884; and"; and

On page 64, lines 11 to 12, delete "**state regulatory license fees** required by **Sections 1 and 2**" and insert in lieu thereof "**the state wholesale regulatory license fee** required by **Section 1**"; and

On page 64, lines 21 to 22, delete "**state regulatory license fees** required by **Sections 1 and 2**" and insert in lieu thereof "**the state wholesale regulatory license fee** required by **Section 1**";

and

On page 65, delete lines 12 to 15 in their entirety and insert the following in lieu thereof:

"**(e), or** (f) ~~or (3)(b) and (c)~~ of this section shall pay all wholesale sales taxes **and the state wholesale regulatory license fee** due under **Section 1 of this Act and** KRS 243.884. **As used in**~~For the purposes of~~ this subsection, "**selling**"~~"wholesale sales"~~ means a sale of malt beverages made by a microbrewery under"; and

On page 65, line 19, delete "**2**" and insert in lieu thereof "**1**"; and

On page 70, line 4, delete "For purpose of" and insert in lieu thereof "**As used in**~~For purpose of~~"; and

On page 71, lines 14 to 15, delete "**fee**~~tax~~ imposed under **Section 2 of this Act.**" and insert in lieu thereof "**fee and** tax imposed under **Section 1 of this Act and** KRS 243.884."; and

On page 71, lines 21 to 22, delete "[KRS 243.884]." and insert in lieu thereof ":"; and

On page 73, line 21, delete "**Sections 1 and 2**" and insert in lieu thereof "**Section 1**"; and

On page 74, line 2, delete "**Sections 1 and 2**" and insert in lieu thereof "**Section 1**"; and

On page 74, line 15, delete "**Sections 1 and 2**" and insert in lieu thereof "**Section 1**"; and

On page 75, line 7, delete "**Sections 1 and 2**" and insert in lieu thereof "**Section 1**"; and

On page 75, lines 16 to 17, delete "**Sections 1 and 2 of this Act and** KRS 243.720~~and 243.884~~" and insert in lieu thereof "**Section 1 of this Act, and** KRS 243.720, and 243.884"; and

On page 75, line 24, delete "**Sections 1 and 2**" and insert in lieu thereof "**Section 1**"; and

On page 76, line 13, delete "**Before July 1, 2027,** "; and

On page 77, lines 5 to 6, delete "eleven percent (11%)" and insert in lieu thereof "**ten percent (10%)**~~eleven percent (11%)~~"; and

On page 77, lines 9 to 10, delete "eleven percent (11%)" and insert in lieu thereof "**ten percent (10%)**~~eleven percent (11%)~~"; and

On page 78, delete line 12 in its entirety; and

On page 78, delete lines 13 to 21 in their entirety and insert the following in lieu thereof:

"➔Section 24. KRS 243.886 is amended to read as follows:

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 **up to a maximum deduction of two hundred fifty dollars (\$250) per month**, ~~if 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."; and

On page 78, line 24, delete "**Sections 1, 2, and 3**" and insert in lieu thereof "**Sections 1 and 2**"; and

On page 79, line 3, delete "**11**" and insert in lieu thereof "**10**"; and

On page 82, delete lines 22 to 25 in their entirety and insert the following in lieu thereof:

"(b) Required to pay the:

1. Wholesale sales tax under KRS 243.884; and
2. **State wholesale regulatory license fee under Section 1 of this Act**~~Excise tax on malt beverages under KRS 243.720(3)~~"; and

On page 90, delete line 2 in its entirety and insert the following in lieu thereof:

**5. The state wholesale regulatory license fee imposed by Section 1 of this Act and the tax on wholesale sales imposed by Section 23 of this Act**"; and

On page 105, line 12, delete "**1, 2, and 3**" and insert in lieu thereof "**1 and 2**"; and

On page 105, line 19, delete "**1, 2, and 3**" and insert in lieu thereof "**1 and 2**"; and

On page 105, line 22, delete "**1, 2, and 3**" and insert in lieu thereof "**1 and 2**"; and

On page 106, line 6, delete "**1, 2, and 3**" and insert in lieu thereof "**1 and 2**"; and

On page 106, line 10, delete "**1, 2, and 3**" and insert in lieu thereof "**1 and 2**"; and

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On page 107, line 1, delete "2" and insert in lieu thereof "1"; and

On page 107, line 4, delete "2" and insert in lieu thereof "1"; and

On page 107, line 7, delete "2" and insert in lieu thereof "1"; and

On page 109, delete lines 19 to 24 in their entirety and insert the following in lieu thereof:

"➔Section 37. Sections 1 to 3, 8, 12, 14, 15, 19 to 25, 29, 30, and 33 to 35 of this Act take effect July 1, 2027.

➔Section 38. Whereas alcoholic beverages require prompt regulation and enforcement, an emergency is declared to exist, and Sections 5, 9, 10, 18, 26, 31, and 32 of this Act take effect upon its passage and approval by the Governor or upon its otherwise becoming a law."