

103 KAR 41:040. Cigarette vending machine operators.

RELATES TO: KRS 138.130, 138.195

STATUTORY AUTHORITY: KRS 131.130, 138.195

NECESSITY, FUNCTION, AND CONFORMITY: KRS 131.130(1) authorizes the Department of Revenue to promulgate administrative regulations for the administration and enforcement of Kentucky tax laws. This administrative regulation, under authority of KRS 138.195, outlines license requirements for cigarette vending machine operators.

Section 1. Upon issuance of a cigarette vending machine operator's license by the Department of Revenue, the license shall be retained at the principal address of the vending machine operator. If a change of address occurs, written notification shall be given to the department. The license number along with the name and address of the operator shall be affixed to each machine in operation in such a manner as to be visible at the time of the purchase of cigarettes.

(CT-24, 25, 27; 1 Ky.R. 710; eff. 5-14-1975; 5 Ky.R. 1070; eff. 9-5-1979; TAm eff. 5-20-2009; TAm eff. 6-28-2016; Crt eff. 1-28-2020; 46 Ky.R. 1602; eff. 5-5-2020.)