

103 KAR 41:130. Elimination of cigarette tax indicia.

RELATES TO: KRS 138.140, 138.146

STATUTORY AUTHORITY: KRS 131.130(1)

NECESSITY, FUNCTION, AND CONFORMITY: This administrative regulation, by the elimination of cigarette tax indicia on certain sales, reflects federal requirements which prohibit state taxation of cigarettes sold to an instrumentality of the United States Government.

Section 1. The affixture of Kentucky cigarette tax indicia is not required on packages of cigarettes sold under the following conditions:

- (1) To the United States or any instrumentality thereof for resale to and consumption by members of the armed services of the United States;
- (2) To the Veterans Canteen Service of the Veterans Administration for resale to and consumption by veterans hospitalized or domiciled in facilities of the Veterans Administration.

(CT-33; 1 Ky.R. 333; eff. 2-5-1975; TAm eff. 6-28-2016; Crt eff. 8-5-2019.)