

**132.180 Liability for distilled spirits tax.**

- (1) Any person having custody of distilled spirits in a bonded warehouse or premises on the day as of which the assessment is made shall be liable for all taxes due thereon, together with all interest and penalties that may accrue. Any owner, proprietor, or custodian of such distilled spirits who pays the taxes, interest and penalties on the distilled spirits shall have a lien thereon for the amount paid, with legal interest from day of payment.
- (2) Taxes on distilled spirits which are subject to the provisions of KRS 132.160(1)(a) shall become due and payable in the manner provided by KRS 134.015, except that taxes due the state shall be paid directly to the Department of Revenue.

**Effective:** April 7, 2010

**History:** Amended 2010 Ky. Acts ch. 75, sec. 13, effective April 7, 2010. -- Amended 2005 Ky. Acts ch. 85, sec. 181, effective June 20, 2005. -- Amended 2002 Ky. Acts ch. 89, sec. 5, effective July 15, 2002. -- Amended 1966 Ky. Acts ch. 254, sec. 4. -- Amended 1949 (1st Extra Sess.) Ky. Acts ch. 4, sec. 5 1/2. -- Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. sec. 4109, 4112.