

**138.155 Payment of tax without affixing evidence to individual packs.**

In lieu of the affixing of cigarette tax evidence to individual packages of cigarettes as the means of denoting payment of the cigarette tax imposed by KRS 138.130 to 138.205, the department may prescribe, by rules and regulations sufficient to protect the revenue of this state, a method of reporting, payment and collection of such tax, without the affixing of tax evidence to individual packages of cigarettes. In the event such a system is adopted no compensation for reporting for the purpose of such tax in excess of two percent (2%) of the tax due shall be allowed to any person.

**Effective:** June 20, 2005

**History:** Amended 2005 Ky. Acts ch. 85, sec. 348, effective June 20, 2005. -- Created 1962 Ky. Acts ch. 92, sec. 6.