

243.850 Licensee to report to Department of Revenue on trafficking in alcoholic beverages.

For the purpose of assisting in the enforcement of KRS 243.720 to 243.850 and 243.884 or any amendments thereof, every licensee, except retailers, whether subject to the payment of taxes imposed by said sections or any amendments thereof, shall, on or before the twentieth day of each month, render to the Department of Revenue a statement, in writing, of all his trafficking in alcoholic beverages during the preceding month. Such statement shall be taken directly from the records of the reporting licensee, and shall set forth on forms furnished by the Department of Revenue such information as shall be required by it. Such statement shall include alcohol destined for sale outside the state, as well as alcoholic beverages subject to the tax imposed by KRS 243.720 to 243.850 and 243.884 or any amendments thereof. Provided, that the Department of Revenue shall have authority to require from retail licensees and other licensees, other reports and statements at such times as are necessary for the enforcement of KRS 243.720 to 243.850 and 243.884 or any amendments thereof.

Effective: June 20, 2005

History: Amended 2005 Ky. Acts ch. 85, sec. 659, effective June 20, 2005. -- Amended 1986 Ky. Acts ch. 496, sec. 25, effective August 1, 1986. -- Amended 1982 Ky. Acts ch. 390, sec. 8, effective June 1, 1982. -- Amended 1942 Ky. Acts ch. 162, secs. 2 and 4. -- Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. sec. 4281c-19.