

**365.340 Sales outside ordinary channels of business not to be used in establishing basic cost.**

In establishing the basic cost of cigarettes to a wholesaler or a retailer it shall not be permissible to use the invoice cost or the actual cost of any cigarettes purchased at a forced, bankrupt, or closeout sale, or other sale outside of the ordinary channels of trade.

**Effective:** July 13, 1984.

**History:** Amended 1984 Ky. Acts ch. 111, sec. 148, effective July 13, 1984. -- Created 1956 Ky. Acts ch. 243, sec. 10, effective May 18, 1956.