

**243.790 No tax when to be shipped and consumed out of state -- Conditions of exemption.**

The sale or distribution of alcoholic beverages manufactured in or imported into this state for shipment permanently out of the state to be sold through retail outlets without the state and consumed without the state shall not be subject to the tax imposed by KRS 243.720. Provided, however, the Department of Revenue may, when necessary for the purpose of control enforcement or protection of revenue, prescribe the conditions under which containers of such alcoholic beverages for shipment permanently out of the state to be sold through retail outlets without the state and consumed without the state may be kept and trafficked in without payment of the tax.

**Effective:** June 20, 2005

**History:** Amended 2005 Ky. Acts ch. 85, sec. 658, effective June 20, 2005. -- Amended 1942 Ky. Acts ch. 162, secs. 3 and 4. -- Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. sec. 4281c-14.