365.370 Powers and duties of department -- Appeals.

(1) The department shall promulgate administrative regulations for the enforcement of KRS 365.260 to 365.380 and may from time to time undertake and make or cause to be made one (1) or more cost surveys for the state or trading area or areas as it defines. When each survey is made by or approved by the department, it may use the cost survey as provided in subsection (2) of KRS 365.320 and subsection (2) of 365.360.

(2) The department may, upon notice and after hearing, revoke or suspend any license issued under KRS 138.195 and the administrative regulations of the department promulgated thereunder, for failure of any person to comply with any provisions of KRS 365.260 to 365.380 or any administrative regulation adopted thereunder.

(3) All of the powers vested in the commissioner and Department of Revenue by the provisions of the cigarette tax law shall be available for the enforcement of KRS 365.260 to 365.380.

(4) Any person aggrieved by any decision, order, or finding of the Department of Revenue, suspending or revoking any license, may appeal to the Kentucky Board of Tax Appeals by filing a petition of appeal with the board in the manner and form and within the time and subject to the terms and conditions as the board shall by administrative regulation prescribe.

Effective: June 20, 2005

History: Amended 2005 Ky. Acts ch. 85, sec. 689, effective June 20, 2005. -- Amended 1990 Ky. Acts ch. 280, sec. 11, effective July 13, 1990. -- Amended 1966 Ky. Acts ch. 255, sec. 260. -- Amended 1964 Ky. Acts ch. 141, sec. 37. -- Created 1956 Ky. Acts ch. 243, sec. 12.