## 248.750 Definitions for KRS 248.750 to 248.769 and KRS 138.146.

As used in KRS 138.146 and 248.750 to 248.769:

- (1) "Department" means the Department of Revenue;
- (2) "Cigarettes" means cigarettes as defined in KRS 138.130;
- (3) "Importer" means an importer as defined in 26 U.S.C. sec. 5702(I);
- (4) "Manufacturer" means any person who manufactures or produces cigarettes within or without the Commonwealth:
- (5) "Master settlement agreement" means the settlement agreement (and related documents) entered into on November 23, 1998, by Kentucky and leading United States tobacco product manufacturers;
- (6) "Package" means package as is defined in 15 U.S.C. sec. 1332(4); and
- (7) "Person" means person as defined in KRS 446.010.

Effective: June 20, 2005

**History:** Amended 2005 Ky. Acts ch. 85, sec. 666, effective June 20, 2005. -- Created 2001 Ky. Acts ch. 150, sec. 1, effective January 1, 2002.