365.390 Payment of enforcement and administration fee by cigarette wholesaler -- Special account -- Fee deemed an additional cost.

(1) To provide for the enforcement of KRS 138.146 and KRS 365.260 to 365.380, every cigarette wholesaler licensed under KRS 138.195 shall pay an enforcement and administration fee to the Department of Revenue on a monthly basis for each package of twenty (20) cigarettes to which evidence of Kentucky cigarette tax was affixed during the month as required by KRS 138.146. The enforcement and administration fee to recover applicable costs shall be calculated annually by the commissioner of revenue who shall give notice thereof to licensed wholesalers who shall be liable for its payment. Payments to the Department of Revenue shall be made according to provisions of KRS 138.195 and shall be subject to the same penalties and interest as levied on Kentucky cigarette tax not paid on or before the due date.

(2) There is hereby created within the Department of Revenue a cigarette enforcement and administration account, which will be subject to the provisions of the restricted fund group, as provided in KRS 45.305, and all funds collected under subsection (1) of this section shall be credited thereto with only the expenses of the Department of Revenue related to the administration and enforcement of KRS 138.146 and KRS 365.260 to 365.380 to be paid therefrom.

(3) The enforcement and administration fee levied in subsection (1) of this section shall be deemed to be an additional cost to be included in the basic cost of cigarettes as defined in KRS 365.270.

Effective: June 20, 2005

History: Amended 2005 Ky. Acts ch. 85, sec. 690, effective June 20, 2005. -- Amended 1984 Ky. Acts ch. 111, sec. 149, effective July 13, 1984. -- Created 1982 Ky. Acts ch. 386, sec. 1, effective July 15, 1982.

2014-2016 Budget Reference. See State/Executive Branch Budget, 2014 Ky. Acts ch. 117, Pt. I, F, 7, (1) at 641.