

**248.754 Required filing of copies of customs certificates.**

On or before the fifteenth business day of each month, each:

- (1) Person licensed to affix the stamp required by KRS 138.146 or make other evidence of tax payment as provided in KRS 138.155 shall file with the department, for all cigarettes imported into the United States to which the person has affixed the stamp required by KRS 138.146 or made other evidence of tax payment as provided in KRS 138.155 in the preceding month, a copy of the current customs certificates required by 19 U.S.C. sec. 1681a(c) for the entry of cigarettes into the United States; and
- (2) Nonparticipating manufacturer and each of its importers shall file with the Attorney General for all cigarettes imported into the United States, a copy of the current customs certificates required by 19 U.S.C. sec. 1681a(c) for the entry of cigarettes into the United States.

**Effective:** July 1, 2015

**History:** Amended 2015 Ky. Acts ch. 55, sec. 14, effective July 1, 2015. -- Created 2001 Ky. Acts ch. 150, sec. 3, effective January 1, 2002.