

**243.886 Reimbursement for collecting and reporting -- Microbrewery that pays wholesale sales tax not entitled to reimbursement.**

To reimburse himself for the cost of collecting and reporting the tax, each person required to pay and report the tax levied by KRS 243.884, other than a microbrewery, shall deduct on each report one percent (1%) of the tax due, provided the amount due is not delinquent at the time of payment. A microbrewery that reports and pays the wholesale sales tax levied by KRS 243.884 in accordance with KRS 243.157 shall not be entitled to deduct one percent (1%) of the tax due.

**Effective:** July 14, 2018

**History:** Amended 2018 Ky. Acts ch. 16, sec. 4, effective July 14, 2018. -- Created 1982 Ky. Acts ch. 390, sec. 7, effective June 1, 1982.

**Legislative Research Commission Note** (11/5/90). The text of this section originated in Senate Committee Substitute No. 2 for 1982 House Bill 571, *see* 1982 Senate Journal 2026. In this substitute, Section 4 had two subsections. Floor Amendment No. 4 to this substitute deleted subsection (1) of Section 4 and removed (2) from the remainder of the text. *See* 1982 Senate Journal 2207-08. The Senate adopted these two items in its treatment of House Bill 571, *see* 1982 Senate Journal 2212, and the Free Conference Committee Report on House Bill 571 subsequently also incorporated this language, *see* 1982 Senate Journal 2415, 1982 House Journal 3258-3259. It was in this form that House Bill 571 passed both Houses. *See* 1982 Senate Journal 2425, 1982 House Journal 3259. For this reason, the words "subsection (2) of" that appeared before KRS 243.884 were retained in this section by a manifest clerical error in failing to make the necessary conforming amendment. These words have been deleted by the Reviser of Statutes pursuant to KRS 7.136.