

243.029 Taxes on sales of alcoholic beverages owed by direct shipper licensees. (Effective July 1, 2021)

- (1) For purposes of this section, "taxes" associated with the purchase of alcoholic beverages includes any applicable:
 - (a) Sales tax;
 - (b) Use tax;
 - (c) Excise tax;
 - (d) Wholesale tax equivalent as established in KRS 243.884;
 - (e) Regulatory license fees; and
 - (f) Other assessments.
- (2) For purposes of this section and for other tax purposes, each sale and delivery of alcoholic beverages under a direct shipper license is a sale occurring at the address of the consumer. For each tax remittance or collected group of tax remittances, the direct shipper licensee shall include its federal tax identification number.
- (3) Except for the regulatory license fee imposed under KRS 243.075, the applicable taxes shall be collected by the direct shipper licensee from the consumer. The regulatory license fee and all other applicable taxes shall be separately stated on the invoice, bill of sale, or similar document given to the consumer.
- (4) The amount of the taxes to be paid by the direct shipper licensee under this section shall be calculated based on the sale of the alcoholic beverages occurring at the location identified as the consumer's address on the shipping label.
- (5) For taxes owed by a direct shipper licensee under this section, the direct shipper licensee shall meet the standards of the destination state, including filing a return that contains its license number and federal tax identification number.

Effective: July 1, 2021

History: Amended 2021 Ky. Acts ch. 13, sec. 5, effective March 12, 2021; and ch. 156, sec. 26, effective July 1, 2021. -- Created 2020 Ky. Acts ch. 80, sec. 3, effective July 15, 2020.

Legislative Research Commission Note (7/1/2021). This statute was amended by 2021 Ky. Acts chs. 13 and 156, which do not appear to be in conflict and have been codified together.