

**131.604 Definitions for KRS 131.604 to 131.630.**

As used in KRS 131.604 to 131.630:

- (1) "Brand family" means all styles of cigarettes sold under the same trade mark and differentiated from one another by means of additional modifiers or descriptors, including but not limited to menthol, lights, kings, and 100's, and includes any brand name alone or in conjunction with any other word, trademark, logo, symbol, motto, selling message, recognizable pattern of colors, or any other indicia of product identification identical or similar to, or identifiable with, a previously known brand of cigarettes.
- (2) "Distributor" means a person, wherever residing or located, who purchases nontax-paid cigarettes and stores, sells, or otherwise disposes of the cigarettes. This includes resident wholesalers, nonresident wholesalers, and unclassified acquirers as defined in KRS 138.130.
- (3) "Nonparticipating manufacturer" means any tobacco product manufacturer that is not a participating manufacturer.
- (4) "Participating manufacturer" has the meaning given the term in Section II(jj) of the master settlement agreement and all amendments thereto.
- (5) "Stamping agent" means a person, including a distributor, that is authorized to affix tax stamps to packages or other containers or cigarettes pursuant to KRS 138.146 or any person that is required to pay the excise tax imposed pursuant to KRS 138.155.
- (6) "Master settlement agreement" has the same meaning as in KRS 131.600.
- (7) "Cigarette" has the same meaning as in KRS 131.600.
- (8) "Commissioner" means the commissioner of the Department of Revenue.
- (9) "Department" means the Department of Revenue.
- (10) "Tobacco product manufacturer" has the same meaning as in KRS 131.600.
- (11) "Units sold" has the same meaning as in KRS 131.600.
- (12) "Qualified escrow fund" has the same meaning as in KRS 131.600.
- (13) "Directory" means the directory as provided in KRS 131.610.

**Effective:** July 1, 2009

**History:** Amended 2009 Ky. Acts ch. 84, sec. 1, effective July 1, 2009. -- Amended 2005 Ky. Acts ch. 85, sec. 156, effective June 20, 2005. -- Created 2003 Ky. Acts ch. 194, sec. 1, effective April 6, 2003.