

132.160 Taxes on distilled spirits and spirits on which federal taxes not paid, when due -- Removal of spirits -- Interest.

- (1)
 - (a) Taxes on distilled spirits that shall be assessed while in a bonded warehouse or premises as of January 1, 1967, and January 1 of each year thereafter, shall become due September 15 following the assessment date and shall become delinquent on January 1. Delinquent taxes on such distilled spirits shall be subject to the same penalties as provided by law for other tangible personal property, and the collecting officer shall have all the powers and duties to collect such delinquent taxes, penalties, and interest as provided by law for other tangible personal property in such taxing jurisdiction.
 - (b) Taxes and interest on distilled spirits assessed while in a bonded warehouse or premises for each year prior to January 1, 1967, on which the federal tax has not been paid, shall be due on January 1, May 1, and September 1 next after the federal tax becomes due or is paid, or after the distilled spirits are removed from the bonded warehouse or premises for transfer in bond out of this state. Provided, however, the remaining state taxes and interest on distilled spirits assessed while in a bonded warehouse or premises as of January 1, 1966, and January 1, 1965, shall be due on or before January 15, 1968; the remaining state taxes and interest on distilled spirits assessed while in a bonded warehouse or premises as of January 1, 1964, shall be due on or before January 15, 1969; the remaining state taxes and interest on distilled spirits assessed while in a bonded warehouse or premises as of January 1, 1963, shall become due on or before January 15, 1970; the remaining state taxes and interest on distilled spirits assessed while in a bonded warehouse or premises as of January 1, 1962, and all prior years shall become due on or before January 15, 1971. After July 1, 1970, any owner or proprietor, or custodian of a bonded warehouse or premises may elect to pay at one (1) time all accrued ad valorem taxes and interest. Such taxes and interest paid under this subsection shall be used for capital outlay by all local taxing jurisdictions.
 - (2) The taxes shall not become due by reason of a mere removal of the distilled spirits from one bonded warehouse or premises to another bonded warehouse or premises within this state, but in that event the owner or proprietor from whose bonded warehouse or premises the distilled spirits are moved shall execute a bond with good and sufficient surety conditioned upon a payment of all taxes that have accrued upon the distilled spirits prior to removal from the county, city, or taxing district from which the distilled spirits are removed. The bond shall be in an amount sufficient to protect the county, city, or taxing district and shall be approved by the county judge/executive for the county, the mayor for the city, the superintendent of any school district involved, and by the person whose duty it is to collect taxes for any other taxing district. Prior to removal of any distilled spirits, the owner or proprietor from whose bonded warehouse or premises they are to be removed shall give written notice of such intention to the county, city, or taxing district, addressed to the officer thereof abovementioned and stating the quantity of distilled spirits to be moved and the name and address of the bonded warehouse or premises to which

they are to be taken. After the distilled spirits are moved, the owner or proprietor shall notify the same officers of the county, city, or taxing district of the amount of accrued taxes on the distilled spirits, together with interest on the taxes. After any distilled spirits have once been moved as provided in this section and are moved again, all taxes that have accrued thereon up to the time of the second removal shall immediately become due and payable to any county, city, or taxing district to which any taxes have accrued.

- (3) The taxes on each year's assessment shall bear interest at the tax interest rate as defined in KRS 131.010(6) until paid.

Effective: July 13, 1990

History: Repealed and reenacted 1990 Ky. Acts ch. 476, Pt. V, sec. 319, effective July 13, 1990. -- Amended 1982 Ky. Acts ch. 452, sec. 5, effective July 1, 1982. -- Amended 1966 Ky. Acts ch. 254, sec. 3. -- Amended 1949 (1st Extra. Sess.) Ky. Acts ch. 4, sec. 5. -- Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. sec. 4110.