

**438.305 Definitions for KRS 438.305 to 438.340.**

As used in KRS 438.305 to 438.340, unless the context requires otherwise:

- (1) "Manufacturer" means any person who manufactures or produces tobacco products within or without this Commonwealth;
- (2) "Nonresident wholesaler" means any person who purchases cigarettes or other tobacco products directly from the manufacturer and maintains a permanent location or locations outside this state at which Kentucky cigarette tax evidence is attached or from which Kentucky cigarette tax is reported and paid;
- (3) "Proof of age" means a driver's license or other documentary or written evidence that the individual is eighteen (18) years of age or older;
- (4) "Resident wholesaler" means any person who purchases at least seventy-five percent (75%) of all cigarettes or other tobacco products purchased by that person directly from the cigarette manufacturer on which the cigarette tax provided for in KRS 138.130 to 138.205 is unpaid, and who maintains an established place of business in this state at which the person attaches cigarette tax evidence or receives untaxed cigarettes;
- (5) "Sample" means a tobacco product distributed to members of the general public at no cost;
- (6) "Subjobber" means any person who purchases tobacco products, on which the Kentucky cigarette tax has been paid, from a wholesaler licensed pursuant to KRS 138.195, and makes them available to a retail establishment for resale.

**Effective:** July 14, 2000

**History:** Amended 2000 Ky. Acts ch. 423, sec. 1, effective July 14, 2000. -- Amended 1996 Ky. Acts ch. 38, sec. 2, effective March 5, 1996. -- Created 1994 Ky. Acts ch. 480, sec. 2, effective July 15, 1994.