

248.754 Required filing of copies of customs certificates.

On or before the fifteenth business day of each month, each person licensed to affix the stamp required by KRS 138.146 or make other evidence of tax payment as provided in KRS 138.155 shall file with the cabinet, for all cigarettes imported into the United States to which the person has affixed the stamp required by KRS 138.146 or made other evidence of tax payment as provided in KRS 138.155 in the preceding month, a copy of the customs certificates required by 19 U.S.C. sec. 1681a(c) for the entry of cigarettes into the United States.

Effective: January 1, 2002

History: Created 2001 Ky. Acts ch. 150, sec. 3, effective January 1, 2002.