

**103 KAR 40:035. Alcoholic beverages; tax exemptions.**

RELATES TO: KRS 243.710, 243.720, 243.884

STATUTORY AUTHORITY: KRS 131.130(1)

NECESSITY, FUNCTION, AND CONFORMITY: To clarify the application of taxes imposed pursuant to KRS Chapter 243 to alcoholic beverage sales to federal agencies and instrumentalities, including sales which occur on federal military reservations.

Section 1. Sales of alcoholic beverages to agencies and instrumentalities of the federal government, including the military, are not subject to the case sales tax, the gallonage tax or the wholesale sales tax levied under KRS Chapter 243. (9 Ky.R. 387; eff. 10-6-1982; TAm eff. 6-28-2016.)