

**131.616 Submission of documentation by stamping agent.**

On or before the twentieth day of each month, each stamping agent and distributor shall submit documentation that the commissioner requires to facilitate compliance with this section, including but not limited to a list by brand family of the total number of cigarettes for which the stamping agent or distributor affixed stamps during the previous calendar month or otherwise paid the tax due for the cigarettes. The stamping agent or distributor shall maintain, and make available to the commissioner, all invoices and documentation of sales of all nonparticipating manufacturer cigarettes and any other information relied upon in reporting to the commissioner for a period of five (5) years.

**Effective:** June 20, 2005

**History:** Amended 2005 Ky. Acts ch. 85, sec. 158, effective June 20, 2005. -- Created 2003 Ky. Acts ch. 194, sec. 7, effective April 6, 2003.