

House approves new tax framework for alcohol, cannabis beverages

BY LEGISLATIVE RESEARCH COMMISSION

FRANKFORT — A comprehensive bill on alcoholic beverages, cannabis-infused beverages and other intoxicating products advanced off the Kentucky House floor on Tuesday.

Rep. Matthew Koch, R-Paris, who is one of the sponsors of House Bill 9, said the legislation would streamline the regulatory and taxation framework for intoxicating products.

“That includes alcohol, cannabis-infused beverages, hemp-derived cannabinoids and products like kratom, all while laying out the framework to capture any new and emerging products as they come into the marketplace,” Koch said.

Although HB 9 is revamping the tax framework for intoxicating products, Koch said the bill is designed



Legislative Research Commission

Rep. Matthew Koch, R-Paris, speaks on House Bill 9 on the House floor on Tuesday. The bill would streamline a new regulatory and tax framework for intoxicating products, like alcohol and cannabis.

to be “revenue neutral-ish” when it comes to alcohol. “We eliminated the cumbersome structure of the existing alcohol tax system to assist us with compliance

while maintaining the revenue neutrality,” he added.

If HB 9 becomes a law, Kentucky would be the first state in the nation to establish a regulatory fee based on the pure alcohol content, Koch said.

The legislation would also establish a new 4% regulatory retail licensing fee on alcoholic and cannabis-infused beverages beginning July 1, 2027. To make the bill revenue neutral, Koch said other taxes were eliminated.

Additionally, HB 9 would streamline the local regulatory license fee collected by cities and counties and implement a 5% cap within a year, Koch said.

Cities and counties that drop the fee to 3% or lower will be able to use the funds for any emergency services and not just alcohol-related emergency services, he added.

As for the bill’s provisions

on hemp, Koch said there is language to ensure proper lab testing and labeling on the products so hemp can be taxed properly.

Another major aspect of HB 9 would strengthen the penalties on retailers who sell alcohol to minors.

“Three strikes within two years at the same retail location is a lifetime ban on holding that alcohol license,” Koch said.

During debate on the legislation, Rep. Lisa Willner, D-Louisville, asked Koch if he could clarify who would be paying the taxes on the products.

Koch said who pays the taxes will not change under HB 9.

“(It’s) the same people who have always paid the tax on these products, and that’s all of us. That’s anybody that purchases alcohol,” Koch said.

Willner said she doesn’t

think it is “sound fiscal policy” to continue to pass expenses on to consumers, so she would be voting against HB 9.

In answering a question on revenue from Rep. Adrielle Camuel, D-Lexington, Rep. Jason Petrie, R-Elkton, said the alcohol industry generates around \$170 million in revenue.

Petrie, who is a co-sponsor of HB 9, reiterated Koch’s earlier statement that the goal of the legislation is not to gain or lose revenue, but to remain “revenue neutral-ish.”

“This is a realignment of taxes, not to shift it to consumers, because consumers are paying all the taxes now,” he said. “It’s just written into the price. This is just a realignment of where it’s collected.”

The Kentucky House passed HB 9 by a 63-31 vote. It is now before the Senate for consideration.

KENTUCKY

FROM PAGE A4

Statistics. The Federal Duck Stamp and application fees were exempt from CPI adjustments.

In Kentucky, a license covers basic hunting or fishing for many species, whereas additional state permits are required when pursuing specific species, such as fishing for trout or hunting for migratory birds, deer, wild turkey or black bear. Sportsmen’s-type licenses include multiple species permits as well as basic hunting and fishing privileges.

For newcomers to all the great outdoor opportunities that Kentucky has to offer, a reduced-cost sportsman’s license is now available for resident first-time buyers. Only individuals who have not purchased an annual Kentucky hunting or fishing

license – or a combination license that includes an annual license – since 1996 are eligible. The \$37 license includes a resident hunting and fishing license, spring turkey permit, fall turkey permit, trout permit, state migratory bird and waterfowl permit and statewide deer permit.

Kentucky Fish and Wildlife provides a number of resources to assist avid outdoor enthusiasts and newcomers alike with information on waterbodies, public lands, fishing and hunting education and all the regulations to help anglers and hunters make the most of their time outdoors via its website and the hunting and fishing guides it produces annually. This includes the new Fishing and Boating Guide available online and in print.

Another great resource is the Fish Boat KY app. Available free from the Apple

App Store and Google Play, the app helps anglers find waterbodies, boat ramps and other water access from the palm of their hand. Users can also search by species of fish, store copies of their licenses, and much more using the smartphone app.

The department receives its primary funding through revenue raised by the sale of hunting and fishing licenses and permits, as well as federal excise taxes generated by the sale of recreational firearms and ammunition, archery gear and fishing equipment.

For questions, the public may refer to the Kentucky Fish and Wildlife licenses webpage or type “licenses” into the search bar on the agency website, or contact the Kentucky Fish and Wildlife Information Center at 800-858-1549 or at info.center@ky.gov, weekdays 8 a.m. to 4:30 p.m. (Eastern), except holidays.

PERMIT

FROM PAGE A4

select the permit in their license profile because it is not automatically included.

For people who do not have an annual hunting or fishing license, the permit costs \$26.43 for the license year or \$5.29 for a one-day permit, the release said. Youth 15 and younger must be accompanied by an adult.

Participants in department-administered or affiliated events held on department-managed, leased or affiliated shooting ranges are exempt from the permit requirement, as are participants in authorized group or club events at those ranges, according to the release. Clubs must provide the department with a list of participants.

State regulation defines a shooting range as a public facility designated for shooting firearms or archery equipment on lands owned or managed by the department through ownership, lease, license or cooperative agreement, or on facilities operated by affiliated partners.

Ranges on the following Kentucky Fish and Wildlife properties require the permit:

- Archery range
- Club-operated trap and skeet range

CURTIS GATES LLOYD WILDLIFE MANAGEMENT AREA

- Tube rifle range
- Archery range
- Club-operated skeet, trap and multipurpose ranges

TAYLORSVILLE LAKE WILDLIFE MANAGEMENT AREA

- Tube rifle range
- Archery range

HIGGINSON-HENRY WILDLIFE MANAGEMENT AREA

- Tube rifle range

VETERANS MEMORIAL WILDLIFE MANAGEMENT AREA

- Pistol range
- Rifle range

JOHN A. KLEBER WILDLIFE MANAGEMENT AREA

- Tube rifle range
- Pistol pit

WEST KENTUCKY WILDLIFE MANAGEMENT AREA

- Archery range
- Club-operated skeet range

KENTUCKY FISH AND WILDLIFE HEADQUARTERS

- Archery range

Proposed amendments awaiting legislative approval would exempt Otter Creek Special Activities Permit and Pass holders and Peabody Wildlife Management Area User Permit holders from the new requirement because those properties already charge access fees, according to the release.

MILLER WELCH-CENTRAL KENTUCKY WILDLIFE MANAGEMENT AREA

- Tube rifle range

CARROLL

FROM PAGE A5

counts). Next appearance March 18.

Barbara Jean Davis, 1990. Theft by unlawful taking or disposition shoplifting (guilty, 45 days, serve 6). No contact. Next appearance May 13.

Eric Doll, 1965. Reckless driving (FTA eligible), operating motor vehicle under the influence of alcohol first (FTA eligible), fleeing or evading police third degree. Next appearance March 18.

Michael L. Dye, 1972. Illegal taking of wildlife (amend). Next appearance June 10.

Jamal Gatewood, 1975. Amount due \$25. Assault fourth degree no visible injury (guilty, 365 days, serve 19), endangering the welfare of a minor (guilty), resisting arrest (merge), criminal mischief second degree (guilty), menacing (merge). Next appearance Nov. 11.

Pedro Gonzalez Martinez, 1986. Speeding 26 mph or over (FTA eligible), reckless driving (FTA eligible), no operator’s/moped license (FTA eligible). Next appearance April 1.

Jarvis Tremayne Jackson, 1989. Amount due \$50. Speeding 15 mph over (FTA eligible), failure to give right of way to emergency vehicle (FTA eligible), improper lane usage/vehicles keep to right except to pass (FTA eligible), failure of owner to maintain required insurance/security first (FTA eligible), operating on suspended/revoked operator’s license, failure to surrender revoked operator’s license (FTA eligible), resisting arrest, failure to notify address change to DOT. Next appearance March 18.

Robert Charles Johnson, 1974. Failure to give right of way to emergency vehicle (FTA eligible). Next appearance March 18.

Keith A. Lewis, 1984. Amount due \$25. Operating motor vehicle under the influence of alcohol first (FTA eligible), possession open alcohol beverage container in a motor vehicle (FTA eligible), failure of owner to maintain required insurance/security first (FTA eligible). Next appearance

April 1. Brandon Lintner, 1991. Violation of Kentucky emergency protective order/domestic violence order. Next appearance March 18.

Brandon Lee Lintner, 1991. Amount due \$25. Assault fourth degree domestic violence minor injury. Next appearance March 18.

Gary Lee McArter, 1969. Operating motor vehicle under the influence of alcohol first (FTA eligible), one headlight, no/expired KY registration receipt, no/expired registration plates, failure to produce insurance card. Next appearance April 11.

Robert G. McCormick, 1997. Amount due \$25. Operating motor vehicle under the influence of alcohol first (FTA eligible). Next appearance April 1.

Nicholas T. New, 2006. Amount due \$25. Reckless driving (FTA eligible), operating a motor vehicle under the influence of alcohol less than 21 years of age .02 or more (FTA eligible), possession of an open alcohol beverage container in a motor vehicle (FTA eligible). Next appearance March 18.

Rebecca L. O’Banion, 1987. Amount due \$25. Inadequate silencer (muffler), operating motor vehicle under the influence of a substance first (FTA eligible), complicity theft by unlawful taking or disposition all overs between \$500 and \$1,000. Next appearance April 8.

Gabriela R. Perez, 1985. Amount due \$80. Careless driving (FTA eligible) (merge), operating motor vehicle under the influence of alcohol first (FTA eligible) (guilty, \$200, suspended operator’s license), failure to produce insurance card (merge), possession of an open alcohol beverage container in a motor vehicle (FTA eligible) (merge). Next appearance Nov. 11.

Joel I. Reber, 2001. Amount due \$25. Failure to illuminate head lamps (FTA eligible) (merge), no/expired registration plates (merge), operating motor vehicle under the influence of alcohol first (FTA eligible) (guilty, evidence suppressed, \$100). Next appearance Nov. 11.

Raizabeth Santiago Echevarria, 2004. Operating on suspended/revoked operator’s

license (FTA eligible), failure to wear seatbelts (FTA eligible), possession of marijuana, buying/possessing drug paraphernalia. Next appearance

SEE CARROLL/PAGE A5

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COMMONWEALTH OF KENTUCKY UNIFIED COURT OF JUSTICE CARROLL CIRCUIT COURT

Civil Action No. 25-CI-00212 KENTUCKY HOUSING CORPORATION PLAINTIFF VS. NOTICE OF COMMISSIONER’S SALE Electronically Filed

GARRETT W. KULP DEFENDANTS UNKNOWN SPOUSE, IF ANY OF GARRETT W. KULP LVNV FUNDING LLC UNKNOWN OCCUPANT

By virtue of a Judgment and Order of Sale entered in the Carroll Circuit Court on the 9th day of February, 2026, I will sell at public auction on the front steps (south door facing Highland Avenue) of the Carroll County Courthouse, 440 Main Street, Carrollton, Kentucky, the property described herein located in Carroll County, Kentucky, on **FRIDAY, MARCH 20, 2026**, at the hour of **9:00 a.m.**, prevailing time, and more particularly described as follows:

Property address: 1604 Fisher Avenue, Carrollton, KY 41008 Map ID #: C3-17-09

Being the same property conveyed to Garrett W. Kulp, unmarried, from Frank P. Stone, Jr., unmarried, by Deed dated June 29, 2020, of record in Deed Book 216, Page 12, in the Office of the Carroll County Court Clerk.

THERE IS NO MOBILE HOME, DOUBLEWIDE AND/OR MANUFACTURED HOME INCLUDED IN THIS SALE.

The amount of money to be raised by this sale is the sum of \$118,799.93, with accrued interest included thereon and with interest continuing to accrue from April 1, 2025, at the rate of 4.25% per annum until fully paid, together with plus late fees, its costs herein expended, reasonable attorneys fees and other advances made pursuant to the terms of the Note and Mortgage; The real estate shall be sold on the terms of ten (10%) percent cash at the time of the sale, except that said deposit shall be waived if the Plaintiff is the successful bidder at the sale, and the balance on a credit of thirty (30) days bearing interest at the rate the judgment bears per annum from date of sale. When the purchase price is paid in full, the deed will be delivered to the purchaser. It is further provided that the property sold includes insurable improvements and the successful bidder at said sale shall, at bidder’s own expense, carry fire and extended insurance coverage on said improvements from the date of sale until the purchase price is fully paid, to the extent of the Court appraised value of said improvements or the unpaid balance of the purchase price whichever is less, as a minimum, with a loss payable clause to the Commissioner of the Carroll Circuit Court or the Plaintiff herein. Failure of the purchaser to effect such insurance shall not affect the validity of the sale or the purchaser’s liability thereunder, but shall entitle, but not require, the Plaintiff Kentucky Housing Corporation, to effect said insurance and furnish the policy or evidence thereof to the Commissioner if it so desires, and the premium thereon or the proper portion thereof shall be charged to the purchaser as purchaser’s costs.

The aforesaid property shall be sold free and clear of all liens and encumbrances, except the following:

- All unpaid state, county and city real estate taxes for the year 2026;
- Easements, restrictions, and stipulations of record;
- Assessments for public improvements levied against the property; and,
- Any facts which an inspection and/or accurate survey of the property may disclose.

For further information, see the Final Judgment and Order of Sale and pleadings of record in the Office of the Circuit Court of Carroll County.

/s/ Jake A. Thompson
JAKE A. THOMPSON
MASTER COMMISSIONER
CARROLL CIRCUIT COURT



COMMONWEALTH OF KENTUCKY UNIFIED COURT OF JUSTICE CARROLL CIRCUIT COURT Civil Action No. 24-CI-00220

LAKEVIEW LOAN SERVICING, LLC PLAINTIFF Electronically Filed

DANIEL A. BEACH DEFENDANTS UNKNOWN SPOUSE, IF ANY, OF DANIEL A. BEACH UNITED STATES OF AMERICA, SECRETARY OF HOUSING AND URBAN DEVELOPMENT GENERAL ELECTRIC CREDIT UNION DISCOVER BANK COUNTY OF CARROLL

By virtue of a Judgment and Order of Sale entered in the Carroll Circuit Court on the 28th day of October, 2025, and subsequent Order entered February 23, 2026, I will sell at public auction on the front steps (south door facing Highland Avenue) of the Carroll County Courthouse, 440 Main Street, Carrollton, Kentucky, the property described herein located in Carroll County, Kentucky, on **FRIDAY, APRIL 3, 2026**, at the hour of **9:00 a.m.**, prevailing time, and more particularly described as follows: Property Address: 1514 Highway 36 E, Carrollton, KY 41008 Map ID #: 23-34

Being the same property conveyed to Daniel A. Beach, unmarried, from Tonya Derman New and Eric New, by his POA Tonya Derman New, wife and husband, by Deed dated May 22, 2014, of record in Deed Book 194, Page 418, in the Office of the Carroll County Court Clerk.

THERE IS NO MOBILE HOME, DOUBLEWIDE AND/OR MANUFACTURED HOME INCLUDED IN THIS SALE.

The amount of money to be raised by this sale is the sum of \$78,845.06, plus accrued interest at the rate of 4.25% per annum, from June 1, 2024, together with amounts for late fees and assessments, advancements for protection of the property, including but not limited to, taxes and insurance, escrow advances, and reasonable attorneys fees permitted by KRS 411.195, for a total of \$90,908.37, as of September 1, 2025.

The real estate shall be sold on the terms of ten (10%) percent cash at the time of the sale, except that said deposit shall be waived if the Plaintiff is the successful bidder at the sale, and the balance on a credit of thirty (30) days bearing interest at the rate the judgment bears per annum from date of sale. When the purchase price is paid in full, the deed will be delivered to the purchaser. It is further provided that the property sold includes insurable improvements and the successful bidder at said sale shall, at bidder’s own expense, carry fire and extended insurance coverage on said improvements from the date of sale until the purchase price is fully paid, to the extent of the Court appraised value of said improvements or the unpaid balance of the purchase price whichever is less, as a minimum, with a loss payable clause to the Commissioner of the Carroll Circuit Court or the Plaintiff herein. Failure of the purchaser to effect such insurance shall not affect the validity of the sale or the purchaser’s liability thereunder, but shall entitle, but not require, the Plaintiff Lakeview Loan Servicing, LLC, to effect said insurance and furnish the policy or evidence thereof to the Commissioner if it so desires, and the premium thereon or the proper portion thereof shall be charged to the purchaser as purchaser’s costs.

The aforesaid property shall be sold free and clear of all liens and encumbrances, except the following:

- All unpaid state, county and city real estate taxes for the year 2026;
- Easements, restrictions, and stipulations of record;
- Assessments for public improvements levied against the property; and,
- Any facts which an inspection and/or accurate survey of the property may disclose.

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/s/ Jake A. Thompson
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MASTER COMMISSIONER
CARROLL CIRCUIT COURT