

**132.488 Centralized ad valorem tax system for motorboats -- Access to records.**

- (1) The assessment of all motorboats as defined in KRS 235.010 shall be administered in the same manner and according to the same procedures provided for motor vehicles in KRS 132.487.
- (2) The Energy and Environment Cabinet shall provide access to all records of motorboat registrations as necessary to prepare and maintain a complete tax roll of motorboats throughout each year.

**Effective:** July 15, 2010

**History:** Amended 2010 Ky. Acts ch. 24, sec. 99, effective July 15, 2010. -- Created 1988 Ky. Acts ch. 163, sec. 1, effective January 1, 1990.