

**132.760 Exemption from ad valorem taxes for trucks, tractors, buses, and trailers used both in and outside Kentucky and subject to KRS 136.188 fee.**

- (1) There shall be exempt from ad valorem tax for state and local purposes trucks, tractors, and buses used on routes or in systems that are partly within and partly outside Kentucky, and that are subject to the fee imposed by KRS 136.188.
- (2) There shall be exempt from ad valorem tax for state and local purposes semitrailers as defined in KRS 189.010(12) and trailers as defined in KRS 189.010(17) that are used on a route or in a system that is partly within and partly outside Kentucky. Semitrailers or trailers required to be registered under KRS 186.655 that are used only in Kentucky shall be subject to the ad valorem tax imposed by KRS 132.487.

**Effective:** January 1, 2007

**History:** Created 2006 Ky. Acts ch. 252, Pt. XV, sec. 1, effective January 1, 2007.