

**138.455 Construction of KRS 138.450 to 138.470.**

The tax imposed by KRS 138.450 to 138.470 shall be construed as a tax on the privilege of using a motor vehicle upon the public highways of this Commonwealth and shall be separate and distinct from all other taxes imposed by this Commonwealth. The provisions of KRS 138.450 to 138.470 shall in no way be construed together with the provisions of KRS Chapters 132 or 139.

**History:** Created 1968 Ky. Acts ch. 40, Part III, sec. 5.