

**139.779 Tax receipts, interest, and penalties from sale of motor vehicle to be deposited in road fund -- Exceptions.**

All tax receipts, interest, and penalties resulting from the sale of a motor vehicle subject to sales tax under KRS 139.200 and not otherwise exempt from sales tax under KRS 139.470 shall be deposited in the road fund, unless the motor vehicle has been exempted from the motor vehicle usage tax under KRS 138.460(3) for nonhighway use. All tax receipts, interest, and penalties resulting from the sale of a motor vehicle, as defined in KRS 138.450, which is purchased for nonhighway use shall continue to be deposited in the general fund.

**Effective:** August 1, 2006

**History:** Created 2006 Ky. Acts ch. 252, Pt. XXXVI, sec. 2, effective August 1, 2006.