

**186.286 Apportionment of seat taxes.**

If any person required to pay a seat tax under this chapter begins the operation of any motor vehicle covered by those sections after January 1 in any year, the tax shall be as many twelfths of the annual fee as there are unexpired months in the calendar year.

**Effective:** July 13, 1984

**History:** Amended 1984 Ky. Acts ch. 151, sec. 3, effective July 13, 1984. -- Created 1966 Ky. Acts ch. 139, sec. 24, effective January 1, 1967.