

### **103 KAR 27:100. Motor vehicles, mobile homes and trailers.**

RELATES TO: KRS 139.010, 139.200, 139.470

STATUTORY AUTHORITY: KRS 131.130

NECESSITY, FUNCTION, AND CONFORMITY: To interpret the sales and use tax law as it applies to sales of motor vehicles, mobile homes and trailers.

Section 1. As used in this administrative regulation, "motor vehicle" includes trailers and semi-trailers as defined in KRS 189.010(12) and (017).

Section 2. Gross receipts from sales of motor vehicles including motorcycles, which are registered for use on the public highways and upon which any applicable motor vehicle usage tax levied by KRS 138.460(1) has been paid, are not subject to sales or use tax. Motor vehicle means any vehicle that is propelled by other than muscular power and that is used for transportation of persons or property over the public highways of the state, except road rollers, vehicles that travel exclusively on rails, and vehicles propelled by electric power obtained from overhead wires.

Section 3. Mobile homes, camper trailers and boat trailers are not motor vehicles and are subject to the sales or use tax. Trailers and semitrailers as defined in KRS 189.010(11) and (16) are motor vehicles and are not subject to sales or use tax. (SU-32-1; 1 Ky.R. 466; eff. 3-12-1975; Am. 2 Ky.R. 8; eff. 9-10-1975; 4 Ky.R. 555; 5 Ky.R. 100; eff. 8-2-1978; 17 Ky.R. 1130; eff. 11-21-1990; TAm eff. 5-20-2009; TAm eff. 6-22-2016.)