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Commonwealth of Kentucky  
**Department of Revenue**  
501 High Street, Frankfort, KY 40601  
<https://revenue.ky.gov>

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**Kentucky Revenue Procedure**  
**KY-RP-19-01**

SUBJECT: [KRS 132.760\(2\)](#) Apportioned Trailer Exemption

EFFECTIVE DATE: March 29, 2019

PUBLICATION DATE: March 29, 2019

SUPERSEDES: N/A

REFERENCE: [KRS 132.760\(2\)](#)  
[KRS 189.010\(17\)](#)

SCOPE: The purpose of a Revenue Procedure is to provide procedural guidance to the public and Kentucky Department of Revenue (“DOR”) personnel. It is guidance issued to assist in the administration of laws and administrative regulations (“regulations”) by providing guidance that may be followed in order to comply with the law. It is effective until withdrawn, superseded, or modified by a change in statute, regulation, case law, or other DOR guidance.

**I. PURPOSE**

To clarify the specific types of documentation a taxpayer is required to provide a county property valuation administrator (“PVA”) to verify that an apportioned trailer or trailer fleet qualifies for the exemption under [KRS 132.760\(2\)](#).

**II. LAW**

**[KRS 132.760\(2\)](#)**

There shall be exempt from ad valorem tax for state and local purposes semi-trailers 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. Semi-trailers 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](#).

**[KRS 189.010\(17\)](#)**

"Trailer" means any vehicle designed to be drawn by a motor truck or truck-tractor, but supported wholly upon its own wheels, intended for the carriage of freight or merchandise and having a load capacity of over one thousand (1,000) pounds.

### **III. PROCEDURES FOR APPLICATION OF EXEMPTION**

#### **Single Apportioned Trailer:**

MOTAX Form 62A044: Affidavit for Correction/Exoneration of Motor Vehicle/Boat/Trailer Property Tax must be filed with the local PVA's office in the county of the situs of the trailer. The affidavit must be accompanied by documentation to verify the trailer is entitled to the exemption under [KRS 132.760\(2\)](#). PVAs shall only require one form of documentation to verify the trailer is apportioned and entitled to the exemption. Acceptable forms include the following:

1. a current Cab Card
2. a login sheet or book
3. an IFTA license, or
4. a Lease Agreement with a trucking company.

#### **Fleet Apportioned Trailers:**

MOTAX Form 62A044-T: Affidavit for Correction/Exoneration of Fleet Trailer Property Tax must be filed with the local PVA office in the county of the situs of the fleet trailers. The filed MOTAX Form 62A044-T shall include an apportioned trailer listing with the following identifying information for each trailer receiving the exemption:

1. License Plate/ KY No.
2. VIN/ HIN
3. Year
4. Make
5. Model

The affidavit must be accompanied by an IFTA License for the licensee owning the apportioned trailers to receive the exemption under [KRS 132.760\(2\)](#).

### **IV. PROCEDURE FOR CODING APPORTIONED TRAILER**

PVA's shall code apportioned trailers "N". Apportioned trailers shall be coded every year.

### **V. QUESTIONS**

For questions concerning this guidance, contact Policy at [DORtaxpolicy@ky.gov](mailto:DORtaxpolicy@ky.gov).

ISSUED BY: Office of Tax Policy and Regulation, Kentucky Department of Revenue