

**281.835 Reciprocal tax exemptions for nonresident carriers operating in interstate commerce.**

To carry out the declaration of policy provided for in KRS 281.590, the department may enter into reciprocity agreements with other jurisdictions whereby motor vehicles, as defined in KRS 186.010 and subsection (2) of KRS 281.011, while operating into or through the Commonwealth of Kentucky in interstate commerce and properly licensed in another state, shall be exempt in whole or in part from registration fees and seat and mileage taxes under KRS Chapter 186, provided like or similar privileges are granted motor vehicles, as defined in KRS 186.010 and subsection (2) of KRS 281.011, properly licensed in this state.

**History:** Amended 1966 Ky. Acts ch. 139, sec. 29. -- Amended 1958 Ky. Acts ch. 130, sec. 18. -- Amended 1952 Ky. Acts ch. 20, sec. 1. -- Created 1950 Ky. Acts ch. 63, sec. 54, effective June 15, 1950.