

281.860 Annual tax on utility trailer.

As a condition precedent to the use of the highways, every automobile utility trailer lessor shall pay an annual tax to the department on or before January 1 of each year in the amount of five dollars (\$5) for each automobile utility trailer required to be licensed in this state pursuant to the provisions of KRS 281.855, and such tax shall be in lieu of any other tax imposed by this chapter and KRS Chapter 186.

Effective: June 16, 1960

History: Created 1960 Ky. Acts ch. 139, sec. 5, effective June 16, 1960.