

143A.030 Exemptions.

The taxes imposed in KRS 143A.020 do not apply to lead, zinc, and barite severed for any purposes or to rock, limestone, or gravel used for privately maintained but publicly dedicated roads or limestone when sold or used by the taxpayer for agricultural purposes so as to qualify for exemption from sales and use taxes as provided in KRS 139.480.

Effective: July 15, 2026

History: Amended 2026 Ky. Acts ch. 161, sec. 31, effective July 15, 2026. -- Amended 2002 Ky. Acts ch. 367, sec. 2, effective August 1, 2002. -- Amended 1984 Ky. Acts ch. 173, sec. 2, effective July 13, 1984. -- Created 1980 Ky. Acts ch. 392, sec. 3, effective June 1, 1980.