

103 KAR 8:010. Nonresident watercraft allocation.

RELATES TO: KRS 136.181, 136.182

STATUTORY AUTHORITY: KRS Chapter 13A

NECESSITY, FUNCTION, AND CONFORMITY: This administrative regulation requires information concerning mileage operated by nonresident watercraft for allocating mileage operated in Kentucky to total mileage.

Section 1. Any nonresident owner or operator of watercraft, whose route or system is partly within this state and partly within another state or states, shall report to the Revenue Cabinet by March 1 of each year mileage operated in Kentucky and mileage operated out-of-state of each boat, tug, barge, and other watercraft for the immediate preceding calendar year. For purposes of reporting mileage operated, total mileage on the Ohio River and one-half (1/2) the mileage on the Mississippi River shall be considered as mileage within the state. (BL-1-1; 1 Ky.R. 1007; eff. 6-11-75.)