

## **103 KAR 27:100. Motor vehicles, manufactured homes, mobile homes, and trailers.**

RELATES TO: KRS 138.450, 138.460, 139.010, 139.200, 139.470, 189.010, 227.550  
STATUTORY AUTHORITY: KRS 131.130

NECESSITY, FUNCTION, AND CONFORMITY: KRS 131.130(1) authorizes the Department of Revenue to promulgate administrative regulations for the administration and enforcement of Kentucky tax laws. This administrative regulation interprets the sales and use tax law as it applies to sales of motor vehicles, manufactured homes, mobile homes, and trailers.

Section 1. Definitions. (1) "All-terrain vehicle" is defined by KRS 189.010(24).

(2) "Electric low-speed scooter" is defined by KRS 189.010.

(3) "Manufactured home" is defined by KRS 227.550(6).

(4) "Mobile home" is defined by KRS 227.550(9).

(5) "Moped" is defined by KRS 138.450(6).

(6) "Motor vehicle" is defined by KRS 138.450(5).

(7) "Semitrailer" is defined by KRS 189.010(12).

(8) "Trailer" is defined by KRS 189.010(17).

Section 2. Gross receipts from sales of motor vehicles, including motorcycles, which are registered for use on the public highways and upon which any applicable motor vehicle usage tax levied by KRS 138.460(1) has been paid, shall not be subject to sales or use tax.

Section 3. Manufactured homes, mobile homes, camper trailers, boat trailers, utility trailers, and other trailers not defined by KRS 189.010 are not motor vehicles and gross receipts from their sale shall be subject to the sales or use tax.

Section 4. Gross receipts from sales of vehicles such as all-terrain vehicles, mopeds, and electric low-speed scooters shall be subject to the sales or use tax.

Section 5. Trailers and semitrailers shall not be subject to sales or use tax pursuant to KRS 139.470(20). (SU-32-1; 1 Ky.R. 466; eff. 3-12-1975; Am. 2 Ky.R. 8; eff. 9-10-1975; 4 Ky.R. 555; 5 Ky.R. 100; eff. 8-2-1978; 17 Ky.R. 1130; eff. 11-21-1990; TAm eff. 5-20-2009; TAm eff. 6-22-2016; Crt eff. 1-28-2020; 46 Ky.R. 1285; eff. 4-1-2020.)