

**103 KAR 43:100. Farm tractor defined.**

RELATES TO: KRS 138.344

STATUTORY AUTHORITY: KRS 131.130(1)

NECESSITY, FUNCTION, AND CONFORMITY: This administrative regulation defines "tractor" as referred to in KRS 138.344 in order to limit refunds of tax paid on gasoline or special fuel for agricultural uses.

Section 1. "Tractor" as referred to in KRS 138.344 shall mean a unit propelled by an internal combustion engine which is used on a farm for agricultural purposes, which is not licensed to operate on the public highways, and is not used as a truck or passenger car. (GLR-1; 1 Ky.R. 712; eff. 5-14-1975; Am. 15 Ky.R. 1669; eff. 3-23-1989; TAm eff. 6-28-2016.)