

**281.830 Fees and taxes under this chapter are in addition to others -- Limitations on fees and taxes imposed by cities and counties.**

- (1) Except as otherwise provided in KRS 138.470, 186.020 and 186.050 and in subsection (2) of this section, the fees and taxes prescribed by this chapter shall be in addition to the fees and taxes prescribed by any other law of this state.
- (2) A city or county shall not impose a license fee or tax upon any intrastate taxicab, limousine, disabled persons vehicle, or TNC vehicle operated under a certificate, except that a city may impose an annual license fee as set out in KRS 281.631(6).
- (3) A city or county shall not impose or collect any fee or tax of any kind upon any interstate or intrastate commercial private or for-hire motor carrier vehicle for loading or unloading of property, including household goods.

**Effective:** June 24, 2015

**History:** Amended 2015 Ky. Acts ch. 19, sec. 28, effective June 24, 2015. -- Amended 1984 Ky. Acts ch. 151, sec. 6, effective July 13, 1984. -- Amended 1972 Ky. Acts ch. 269, sec. 8. -- Amended 1968 Ky. Acts ch. 152, sec. 136. -- Amended 1960 Ky. Acts ch. 139, sec. 9. -- Created 1950 Ky. Acts ch. 63, sec. 53, effective June 15, 1950.