

1 AN ACT relating to a reduction of motor vehicle property tax rates for certain  
2 disabled veterans.

3 *Be it enacted by the General Assembly of the Commonwealth of Kentucky:*

4 ➔SECTION 1. A NEW SECTION OF KRS CHAPTER 132 IS CREATED TO  
5 READ AS FOLLOWS:

- 6 *(1) As used in this section, "applicable veteran" means a veteran who has been*  
7 *declared by the United States Department of Veterans Affairs to be one hundred*  
8 *percent (100%) service-connected disabled.*
- 9 *(2) For assessments made on and after January 1, 2018, the tax rate levied by the*  
10 *state and by cities, counties, school districts, and special taxing districts on motor*  
11 *vehicles owned by an applicable veteran shall be fifty percent (50%) of the tax*  
12 *rate levied on other motor vehicles.*
- 13 *(3) This section shall not apply in the case of a motor vehicle that qualifies for*  
14 *permanent registration as a historic motor vehicle under KRS 186.043. The state*  
15 *tax rate levied under KRS 132.020(1)(m) shall continue to apply to those motor*  
16 *vehicles.*