

139.483 Exemption of vessels and maritime supplies.

The taxes imposed under the provisions of this chapter shall not apply to the sale of, or the storage, use, or other consumption of, ships and vessels, including property used in the repair or construction of, supplies and fuel consumed in the operation of, and supplies consumed by crew members aboard such ships and vessels which are used principally in the transportation of property or in the conveyance of persons for hire.

History: Created 1966 Ky. Acts ch. 64, sec. 12.