

186A.030 Computation and collection of motor vehicle and trailer ad valorem taxes.

In order to improve collection of personal property (ad valorem) taxes associated with motor vehicles and trailers, the Department of Vehicle Regulation, in cooperation with the Department of Revenue, shall:

- (1) Ensure that the automated system provided by this chapter is capable of properly assigning a value for each vehicle registered in a county, utilizing a value reference manual in machine readable form approved by the Department of Revenue, and a manually entered value for vehicles not shown in such "manual."
- (2) Promptly study the feasibility of computing personal property (ad valorem) taxes associated with motor vehicles or trailers, and producing tax bills or notices of taxes due in such regard, and if shown feasible to its satisfaction, implement such capability, or any part thereof, as expeditiously as practicable.
- (3) Ensure that the automated system is capable of receiving the record of a lien for unpaid personal property (ad valorem) taxes associated with an owner of a motor vehicle or trailer. No motor vehicle dealer shall be responsible for the payment of a tax lien on a motor vehicle which is received as trade-in or otherwise obtained by the dealer.

Effective: June 20, 2005

History: Amended 2005 Ky. Acts ch. 85, sec. 610, effective June 20, 2005. -- Amended 1988 Ky. Acts ch. 113, sec. 10, effective March 28, 1988. -- Created 1982 Ky. Acts ch. 164, sec. 3, effective July 15, 1982.