

**136.1801 Definitions for KRS 136.1801 to 136.1806.**

As used in KRS 136.1801 to 136.1806:

- (1) "Corporation" means any corporation, company, association, partnership, limited liability company, limited liability partnership, other business association, or person operating any watercraft for commercial purposes in the Commonwealth;
- (2) "Watercraft" means any boat, towboat, pushboat, barge, or similar vessel. Watercraft shall not include:
  - (a) Floating equipment used in construction, including but not limited to dredges, pile drivers, and flats;
  - (b) Houseboats;
  - (c) Fishing boats;
  - (d) Pleasure boats; or
  - (e) Commercial dining boats;
- (3) "Department" means the Department of Revenue;
- (4) "Operating" or "operated" means owned, leased, rented, or used;
- (5) "Local taxing district" means a local taxing jurisdiction or district, including a county, city, charter county, school district, consolidated local government, urban-county government, and special taxing district, which has a navigable waterway within its borders; and
- (6) "Navigable waterway" means and shall include the following:
  - (a) All of the Mississippi River within or bordering this state;
  - (b) All of the Ohio River within or bordering this state;
  - (c) The Kentucky River beginning at Ohio River mile marker 545.8 and ending at Kentucky River mile marker 65;
  - (d) The Green River beginning at Ohio River mile marker 784.4 and ending at Green River mile marker 108.9;
  - (e) The Tennessee River beginning at Ohio River mile marker 934.5 and ending at Tennessee River mile marker 62.4;
  - (f) The Cumberland River beginning at Ohio River mile marker 922.5 and ending at Cumberland River mile marker 74.7;
  - (g) The Big Sandy River beginning at Ohio River mile marker 317.2 and ending at Big Sandy River mile marker 14.2;
  - (h) The Licking River beginning at Ohio River mile marker 470.2 and ending at Licking River mile marker 7; and
  - (i) Any other waterway in this state utilized by a corporation for the transportation of watercraft during the previous calendar year.

**Effective:** June 25, 2009

**History:** Amended 2009 Ky. Acts ch. 52, sec. 1, effective June 25, 2009. -- Created 2006 Ky. Acts ch. 169, sec. 1, effective January 1, 2008.