

**139.520 Inapplicability of other statutory exemptions.**

Unless otherwise expressly provided in this chapter, the exemptions provided for in any section, or sections, of the Kentucky Revised Statutes, including KRS 279.200 and 279.530, shall not be applicable with respect to the taxes levied by this chapter, and to the extent such section, or sections, are inconsistent herewith, the same are hereby repealed.

**Effective:** February 5, 1960

**History:** Created 1960 Ky. Acts ch. 5, Art. I, sec. 84, effective February 5, 1960.