

**186.192 Evidence required of excise tax payment.**

- (1) The county clerk shall not transfer the registration of any motor vehicle or vehicle as defined in KRS 186.650 unless evidence is presented in such form as the Transportation Cabinet may prescribe that all excise taxes imposed on the sale, transfer or use of the motor vehicle or vehicles have been paid. In any case where the transferor or transferee is a dealer as defined in KRS 190.010, no proof of payment of such taxes is required.
- (2) Any clerk who violates this section shall be subject to the penalties prescribed in KRS 186.990(1).

**Effective:** January 1, 1963

**History:** Amended 1962 Ky. Acts ch. 62, sec. 12, effective January 1, 1963. -- Created 1960 Ky. Acts ch. 186, Art. IV, sec. 11.