

**132.730 Mobile homes and recreational vehicles subject to ad valorem taxation --
Exception.**

All mobile homes and recreational vehicles which are within this state on January 1 each year shall be subject to all ad valorem tax levies applicable to other property subject to full state and local rates, except that any mobile home and recreational vehicle not licensed in this state and not remaining within this state for a period of more than ninety (90) days in any twelve (12) month period shall not have a taxable situs in this state unless an occupant is employed in this state.

Effective: July 14, 1992

History: Amended 1992 Ky. Acts ch. 338, sec. 13, effective July 14, 1992. -- Repealed and reenacted 1990 Ky. Acts ch. 476, Pt. V, sec. 333, effective July 13, 1990. -- Amended 1982 Ky. Acts ch. 395, sec. 5, effective July 15, 1982. -- Created 1962 Ky. Acts ch. 262, sec. 2.