



**EFFECTIVE JULY 1, 2023  
IMPORTANT INFORMATION ABOUT PURCHASING  
TRAVEL TRAILERS, POP-UP CAMPERS AND 5<sup>TH</sup> WHEEL  
CAMPERS.**

**House Bill 360 (Section 49) of the 2023 session expanded the definition of a motor vehicle to include recreational vehicles.**

**KRS 138.450(24) states: “Recreational vehicle” means any motor home, travel trailer, fifth-wheel trailer, pull-behind camper, or pop-up camping trailer, which: (a) Contains living quarters; and (b) Is required to be licensed for use on the public highways.**

**Therefore, these vehicles, even if non-motorized, are now subject to the Motor Vehicle Usage Tax. Previously, county clerks were required only to collect use tax on these when purchased from out of state. Effective July 1, 2023, Kentucky transfers of these will incur a usage tax based on 6 % of the sale price with proper signed and notarized documentation or 6 % of the retail price without signed and notarized proper documentation.**