



**ENTERPRISE ZONE
 MOTOR VEHICLE USAGE
 TAX EXEMPTION CERTIFICATION**

Complete in duplicate.

NOTE: Read information on reverse **before** completing this certification.

Name of Business	_____ () Enter Exact Name of "Qualified Business" Telephone Number
Business Location	_____ Number and Street City County State ZIP Code
Mailing Address	_____ P.O. Box or Number and Street City County State ZIP Code
Enterprise Zone in Which Business is Located	_____ Name of Enterprise Zone _____ Enterprise Zone Number (Issued by Enterprise Zone Authority)
Nature of Business (Brief Description)	_____ _____ _____
Vehicle Information	_____ Vehicle Identification Number Year Make Model Number
Vehicle Class (Check One)	Commercial _____ (EZ) Noncommercial _____ (EN) All vehicle use must be for business purposes only.

Under the penalties of perjury, I hereby certify that the vehicle listed above is owned by a business designated as a "qualified business" by the Enterprise Zone Authority of Kentucky, that said vehicle will be used solely for business purposes and will be used primarily within the zone, that the above statements are correct to the best of my knowledge and belief, and that I am authorized to sign this certification.

 Signature Title Date

GENERAL INFORMATION

EFFECTIVE JULY 14, 1992, KRS 154.690 WAS AMENDED TO PROVIDE THE FOLLOWING:

- Commercial vehicles as defined in KRS 186.050, purchased and used by a qualified business solely for business purposes, are exempt from the motor vehicle usage tax imposed by KRS 138.460.
- Motor vehicles not considered commercial vehicles pursuant to KRS 186.050, purchased and used by a qualified business solely for business purposes, are exempt from the motor vehicle usage tax limited to the first \$20,000 of the “retail price” of the vehicle as defined in KRS 138.450.
- Motor vehicles or motor trucks purchased by a qualified business for the purpose of being leased to a customer for a period greater than 90 days are not exempt from the motor vehicle usage taxes provided for in KRS 138.460.

INSTRUCTIONS

1. Complete **in duplicate** an Enterprise Zone Motor Vehicle Usage Tax Exemption Certification, Revenue Form 71A151, for **each** qualifying vehicle to be registered.
2. Present **both** copies of the completed form to the county clerk in the *county where the vehicle is to be registered* (the county in which the enterprise zone is located.)

INSTRUCTIONS TO COUNTY CLERK

1. Upon proper completion of the Enterprise Zone Motor Vehicle Usage Tax Exemption Certification, enter one of the following codes in the “USAGE TAX EXC” field on the registration screen:

“EZ”—Commercial vehicles which will be fully exempt

“EN”—Noncommercial (partially exempt) vehicles
2. Attach one copy of the completed certification form to the Department of Revenue’s copy of the Certification of Registration and retain one copy for your records.
3. If all information is properly entered on the certification form, tax should be collected in the following manner: for “EZ” coded vehicles the system will allow for a full exemption. For “EN” coded vehicles the system will automatically deduct \$20,000 from the “retail price.”