810-6-1-.180. **Truck Trailers and Semitrailers.**

The term "semitrailers" in the Sales and Use Tax Laws shall include semitrailers designed and intended for use in connection with trucks and highway tractors ordinarily used for highway hauling; also luggage, boat, utility, camper, and travel semitrailers designed primarily to be drawn by passenger automobiles. A semitrailer may be pulled by any type automotive vehicle and be taxed at the automotive rate of 2%. A trailer must be pulled by a truck or truck tractor to be taxed at the automotive rate. (Section 40-23-2(4)) (Adopted March 9, 1961, amended March 23, 1962, amended December 15, 1969, readopted through APA effective October 1, 1982, amended January 24, 1989)