**Opinion Letter**

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| **Letter Number:** | **O-2001-017** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Transfer of motor vehicles or trailers by one corporation to another when all of the assets of such corporation are transferred to such other corporation.** |
| **Keywords:** |  |
| **Approval Date:** | **04/24/2001** |

**Body:**

Office of Policy & Research

April 24, 2001

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RE: You e-mail of April 19, 2001

Dear XXXX:

Thank you for your recent e-mail. You note that I advised you that the exception in K.S.A. 79-3603(o)(2) effectively provides an exemption for “the transfer of motor vehicles or trailers by one corporation to another when all of the assets of such corporation are transferred to such other corporation.” This statutory exception is mirrored in K.A.R. 92-19-30(g)(2).

You ask how this exception can be documented when title is transferred at the county treasurer’s office. This is done by completing a Designated or Generic Exemption Certificate (Form ST-28), and presenting the completed form to the country treasurer in lieu of paying the sales or use tax. The form is available on our web site, www.ink.org/public/kdor/ . Simply enter the site, access “2000 Forms,” and then access “Sales and Compensating Use Tax.” Next, scroll down to Kansas Sales Tax Exemption Certificates and open “KS-1520.” Once you have opened that document, you can locate Form ST-28, which is listed alphabetically as the “Designated or Generic Exemption Certificate.” Open this form and copy it. It explains how it should be completed. The statutes that you should site in the form are set out above in this letter.

I hope that I have answered all of your questions. If not, please e-mail me or call me at (785) 296-3081.

Sincerely,

Thomas E. Hatten

Attorney/Policy & Research

**Date Composed: 05/02/2001 Date Modified: 10/10/2001**