

Notice

Notice Number: Motor Vehicle or Aircraft
Tax Type: Kansas Retailers' Sales Tax
Brief Description: Resident of another state
Keywords:
Effective Date: 12/01/1980

Body:

NOTICE

TO: Kansas Retailers

FROM: Sales and Excise Tax Bureau

SUBJECT: KSA 79-3606 (k)

It has come to the attention of this bureau that a misunderstanding exists in regard to KSA 79-3606 (k) which exempts from the Retailers' Sales Tax:

"Any motor vehicle or aircraft sold and delivered in this state to a bona fide resident of another state, which motor vehicle or aircraft is not to be registered in this state and which vehicle or aircraft will not remain in this state more than ten (10) days;"

Please note the statute only exempts "motor vehicles" and aircraft. A "motor vehicle" is defined in KSA 8-126 (b) as:

"Every vehicle, other than a motorized bicycle, which is self-propelled."

Therefore, motorized bicycles and all types of trailers are not exempted under KSA 79-3606 (k). This would include semi-trailers, house trailers, boat trailers, camper trailers or any other vehicle that is not self-propelled. All such sales are subject to the tax when delivered to the buyer in this state, unless the sale is exempted elsewhere in the statutes.

When a retailer makes a sale of a motor vehicle or aircraft to a bona fide resident of another state, and such motor vehicles or aircraft is not to be registered or based in this state, the retailer is required to secure an exemption certificate from the customer. The Department of Revenue requires that this certificate be our form STD 8 B, Affidavit of Delivery of a Motor Vehicle or Aircraft to a Nonresident of Kansas and to be Titled or Based Outside the State of Kansas.

Retailers failing to secure this exemption certificate from their nonresident customers will be held liable for the tax on the sale of the motor or aircraft.

Requests for a supply of STD 9 B affidavits or questions concerning the application of KSA 79-3606 (k) should be directed to Sales and Excise Tax Bureau, Kansas Department of Revenue, P.O. Box 12001, Topeka, Kansas 66612, or call Area Code 913-296-2461

Date Composed: 10/06/1997 **Date Modified:** 10/10/2001

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