

Kansas Administrative Regulations

Kansas Department of Revenue

Article 51.—Titles and Registration

92-51-41a. Vehicles used as unmarked law enforcement vehicles; registration.

(a) Each vehicle that is owned or leased by a governmental entity and that is used as an unmarked law enforcement vehicle shall be registered annually in accordance with K.S.A. 8-134, and amendments thereto, for property tax exemption purposes, as a vehicle of a political or taxing subdivision. The governmental entity that owns or leases that vehicle shall pay the registration fees for the alphanumeric plates issued for the vehicle.

(b) For purposes of this regulation, "governmental entity" means any of the following:

- (1) The state of Kansas;
- (2) any city, county, agency, or instrumentality of the state of Kansas; or
- (3) any federal agency.

(Authorized by and implementing K.S.A. 2004 Supp. 8-134; effective March 24, 2006.)

***** Authenticated Kansas Administrative Regulation *****