

Kansas Administrative Regulations

Kansas Department of Revenue

Article 55.—Motor Vehicle Taxation

92-55-1. Definitions.

Motor vehicle tax shall mean the tax imposed upon a motor vehicle pursuant to article 51 of chapter 79 of the Kansas Statutes Annotated.

Replacement motor vehicle shall mean any motor vehicle subject to motor vehicle tax which replaces a motor vehicle previously registered and subject to motor vehicle tax and to which the registration plates of the motor vehicle replaced are transferred.

(Authorized by K.S.A. 1980 Supp. 79-5115; implementing K.S.A. 1980 Supp. 79-5101 &et seq.; effective, E-81-40, Dec. 17, 1980; effective May 1, 1981.)

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