

Kansas Administrative Regulations

Kansas Department of Revenue

Article 55.—Motor Vehicle Taxation

92-55-10. Motor vehicles registered in more than one (1) state.

Any motor vehicle which is required by law to be registered in this state and in another state, shall not be taxed under the provisions of article 51 of chapter 79 of the Kansas Statutes Annotated if the vehicle has a permanent situs in such other state and such vehicle is, in fact, being subjected to ad valorem property taxation in that state. Upon making application for registration in this state, the owner of the motor vehicle shall present to the county treasurer proof that the motor vehicle is being assessed in such other state for ad valorem property taxation and an affidavit which shall contain the following information: A statement that the person is the owner of the motor vehicle for which application for registration is being made; the residence of such person; the name of the other state in which the motor vehicle is required to be registered; a statement that the vehicle has a permanent situs in such other state; and a statement that the vehicle is subject to ad valorem taxation in such other state. The motor vehicle tax shall not be imposed upon any motor vehicle registered in this state for which the affidavit and proof of assessment have been submitted to the county treasurer of the county in which the vehicle is being registered.

(Authorized by K.S.A. 1980 Supp. 79-5115; implementing K.S.A. 1980 Supp. 79-5102, 79-5106; effective, E-81-40, Dec. 17, 1980; effective May 1, 1981.)

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