

Kansas Administrative Regulations

Kansas Department of Revenue

Article 20.—Compensating Tax

92-20-16. Railroads—interstate commerce.

All tangible personal property purchased out of the state and brought into the state of Kansas for use, storage, or consumption by railroads is subject to the tax in the same manner as is tangible personal property brought into the state by other firms, persons, or corporations, except as exempted herein.

Rolling stock, including locomotives, engines and cars of all kinds purchased by railroads in another state and brought into Kansas for movement in interstate commerce are exempt.

All repair parts and replacement material or parts brought into and stored in the state of Kansas which become a part of interstate commerce rolling stock are exempt.

(Authorized by K.S.A. 79-3704, 79-3707; effective, E-70-33, July 1, 1970; effective, E-71-8, Jan. 1, 1971; effective Jan. 1, 1972.)

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