

Kansas Administrative Regulations

Kansas Department of Revenue

Article 55.—Motor Vehicle Taxation

92-55-5. Motor vehicles of motor vehicle dealers.

For the purpose of taxation under the provisions of article 51 of chapter 79 of the Kansas Statutes Annotated, a motor vehicle of a motor vehicle dealer shall not be deemed to be included within the inventory of the motor vehicle dealer if application is made for registration of the motor vehicle. The motor vehicle tax shall be due and payable upon a motor vehicle of a motor vehicle dealer at the time application is made for registration of the motor vehicle. The motor vehicle dealer shall be entitled to a refund of the motor vehicle tax pursuant to K.S.A. 1980 Supp. 79-5107 upon the disposition of and transfer of title to the motor vehicle.

(Authorized by K.S.A. 1980 Supp. 79-5115; implementing K.S.A. 1980 Supp. 79-5102, 79-5105, 79-5106, 79-5107; effective, E-81-40, Dec. 17, 1980; effective May 1, 1981.)

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