

Kansas Administrative Regulations

Kansas Department of Revenue

Article 20.—Compensating Tax

92-20-18. Motor carriers—interstate commerce.

Motor carriers authorized by the interstate commerce commission as common carriers and engaged in the transportation of persons or property shall be deemed to be a public utility within the meaning of the term "public utility" as used in section 79-3704 (a) of the act.

Charges for labor services rendered to common carriers authorized to engage in interstate commerce by the interstate commerce commission for the servicing, maintenance, or repair of rolling stock including buses and trailers are taxable.

All tangible personal property purchased out of the state and brought into the state of Kansas for use, storage, or consumption by common carriers 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 buses and trailers, purchased by common carriers authorized to engage in interstate transportation by the interstate commerce commission, which tangible personal property is brought into the state of Kansas for movement directly and immediately in interstate commerce, is 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, K.S.A. 1973 Supp. 79-3707; effective, E-70-33, July 1, 1970; effective, E-71-8, Jan. 1, 1971; effective Jan. 1, 1972; amended Jan. 1, 1974.)

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