

Kansas Administrative Regulations

Kansas Department of Revenue

Article 19.—Kansas Retailers' Sales Tax

92-19-43. Tax due upon registration of vehicle by dealer; exception; credit upon subsequent transfer.

(a) The registration of a vehicle by a licensed vehicle dealer pursuant to the provisions of article 1 of chapter 8 of Kansas Statutes Annotated shall constitute the taking of tangible personal property from a stock of goods within the meaning of K.A.R. 92-19-11 and amendments thereto. Except as provided in subsections (b) and (c), sales tax shall be due and payable to the county treasurer at the time the dealer makes application for the registration of the vehicle.

(b) Notwithstanding the provisions of subsection (a), whenever a vehicle is registered by a licensed vehicle dealer for the purpose of subsequently leasing the vehicle, sales tax shall be collected by the licensed vehicle dealer on each lease payment made by the lessee. At the time of making application for registration, the dealer shall provide the county treasurer with a resale exemption certificate pursuant to K.A.R. 92-19-25.

(c) Whenever a vehicle which has been registered by a licensed vehicle dealer, and upon which the sales tax has been paid, is sold or is otherwise transferred in a taxable transaction within 15 days from the date the vehicle was registered by the dealer, the taking of the vehicle from a stock of goods and the subsequent transfer shall be deemed to constitute a single transaction for sales tax purposes. Upon the subsequent transfer, the dealer shall collect the sales tax from the ultimate consumer and may apply for credit from the director of taxation for the tax paid by the dealer to the county treasurer.

(Authorized by K.S.A. 79-3618; implementing K.S.A. 1982 Supp. 79-3602, 79-3603; effective May 1, 1983.)