

Kansas Administrative Regulations

Kansas Department of Revenue

Article 55.—Motor Vehicle Taxation

92-55-3. Application for refund of motor vehicle tax; county officer's duties; refund of registration fees; credit of refund against other motor vehicle tax; application form.

When the owner disposes of and transfers title to a motor vehicle on which the motor vehicle tax has been paid and replaces it with a replacement motor vehicle, and such transaction results in a refund, application for any such refund shall be made to the county in which the replacement motor vehicle is registered. When the owner disposes of and transfers title to a motor vehicle on which the motor vehicle tax has been paid and does not replace it with a replacement motor vehicle, application for refund shall be made to the county in which the motor vehicle was registered.

It shall be the duty of the county appraiser to prepare the application for refund of motor vehicle tax paid upon a motor vehicle being replaced by the owner thereof with a replacement motor vehicle. It shall be the responsibility of the owner of such motor vehicle being replaced to present the county appraiser with proof that such motor vehicle was registered and that the motor vehicle tax was paid.

It shall be the duty of the county clerk to prepare the application for refund of the motor vehicle tax paid upon a motor vehicle, disposed of and whose title was transferred, for which the owner does not acquire a replacement motor vehicle. Except as otherwise provided herein, the claimant of any refund of the motor vehicle tax paid upon a motor vehicle, disposed of and whose title is transferred, for which no replacement vehicle is acquired, shall relinquish to the county clerk the claimant's copy of the registration receipt and the vehicle registration plate for the motor vehicle as a condition precedent to payment of the refund. Refunds of any portion of the registration fee for a motor vehicle, disposed of and whose title is transferred, for which no replacement vehicle is acquired, shall not be made except as otherwise specifically provided by K.S.A. 1980 Supp. 8-143. The registration receipt and vehicle registration plate for a motor vehicle

for which a portion of the registration fee may be refunded pursuant to K.S.A. 1980 Supp. 8-143 shall be relinquished directly to the county treasurer as a condition precedent to payment of the motor vehicle tax refund. The county treasurer shall notify the county clerk that the receipt and plate were relinquished.

Whenever the owner of a motor vehicle is eligible for a refund of the motor vehicle tax from the owner's county of residence, the county, instead of making the refund, may credit the amount of the refund against the motor vehicle tax imposed against any motor vehicle being registered by the owner which does not qualify as a replacement motor vehicle solely because the registration plates cannot be transferred thereto. The claimant shall relinquish to the county appraiser the claimant's copy of the registration receipt and the vehicle registration plate for the motor vehicle on which motor vehicle tax was paid as a condition precedent to receipt of the credit.

Application for refunds of motor vehicle tax shall be made upon forms prescribed by the department of revenue signed by the refund claimant.

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

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