

Kansas Administrative Regulations

Kansas Department of Revenue

Article 20.—Compensating Tax

92-20-17. Airlines—interstate commerce.

Any airline engaged in the transportation by aircraft of persons or property in interstate common carrier transportation shall be deemed to be a "public utility" as used in section 79-3704 (a) of the act.

All tangible personal property purchased out of the state and brought into the state of Kansas for use, storage, or consumption by such airlines 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.

All aircraft and flight equipment brought into the state for use in interstate transportation, including equipment to be installed in such aircraft, shall be exempt.

All repair parts and replacement materials or parts brought into and stored in the state of Kansas which become a part of the aircraft or flight equipment operating in interstate commerce, are exempt.

"Aircraft" when used herein, means airplanes or any vehicle used for air navigation.

"Flight equipment" means any apparatus or accessories that are attached to or become a part of the aircraft.

(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 *****