

Kansas Administrative Regulations

Kansas Department of Revenue

Article 20.—Compensating Tax

92-20-13. Property formerly used in another state.

When property purchased in another state and used outside the state of Kansas is later brought into the state of Kansas for use, storage, or consumption, it will be presumed that compensating or use tax shall apply unless the purchaser conclusively establishes the following conditions:

(1) When purchased, the property was intended for bona fide use outside the state of Kansas;

(2) the first actual use of the property was outside the state of Kansas; and

(3) the first actual use of the property was substantial and constituted the primary use for which the property was purchased.

Each purchaser has the burden of proving these facts to the satisfaction of the director of taxation.

(Authorized by and implementing K.S.A. 79-3702, K.S.A. 1986 Supp. 79-3703, 79-3704; effective, E-70-33, July 1, 1970; effective, E-71-8, Jan. 1, 1971; effective Jan. 1, 1972; amended May 1, 1988.)

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