

Dealer Licensing Bureau
Kansas Department of Revenue
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Division of Taxation

AFFIDAVIT OF DELIVERY OF A MOTOR VEHICLE, SEMITRAILER, POLE TRAILER OR AIRCRAFT TO A NONRESIDENT OF KANSAS AND TO BE TITLED AND BASED OUTSIDE THE STATE OF KANSAS

STATE OF KANSAS)
COUNTY OF) ss:)

AFFIDAVIT

I, _____ hereby swear that the purchase of the _____ (Year) (Make)
_____ motor vehicle, semi-trailer, pole trailer or aircraft purchased by _____ (Name of Purchaser)
(Identification No.)
_____ from _____ (Dealer's Name and Address)
evidenced by invoice number _____, dated _____, for a total selling price of \$ _____,
of which \$ _____, was allowed as a trade-in making a net sales price of \$ _____, and was
pursuant to K.S.A. 79-3606(k) exempt from the imposition of the Kansas sales tax as the motor vehicle, semi-trailer, pole trailer or
aircraft is to be registered and based in _____ (City, State) and will not remain in this state more than ten (10) days. I
further swear that the purchaser is a bona fide resident of the state of _____ and that the purchaser's correct mailing
address is _____ (Street) (City, State)

I hereby consent to and authorize the Director of Taxation to furnish to the appropriate officials of my home state charged with the enforcement of the excise tax laws of that state the information contained in this affidavit pertaining to this transaction. I understand that the purpose of providing this information to the taxing officials of my state of residence is to allow the imposition of any taxes due on the importation, use or storage of this vehicle or aircraft in the state of registration.

Further affiant says not.

Purchaser

Signature
(Give title if signing for company or organization)

Original Copy — Vehicle or Aircraft Dealer
Duplicate Copy — Customer Relations-Business Tax
Triplicate Copy — Purchaser

(SEE REVERSE SIDE FOR INSTRUCTIONS)

EXEMPT FROM SALES TAX:

K.S.A. 79-3606(k) exempts from sales tax: *any motor vehicle, semitrailer or pole trailer, as such terms are defined by K.S.A. 8-126 and amendments thereto, or aircraft sold and delivered in this state to a bona fide resident of another state, which motor vehicle, semitrailer, pole trailer or aircraft is not to be registered or based in this state and which vehicle, semitrailer, pole trailer or aircraft will not remain in this state more than 10 days;*

A PURCHASER IS **NOT** REQUIRED TO PAY KANSAS SALES TAX UNDER THE “NONRESIDENT” EXEMPTION PROVIDED FOR BY K.S.A. 79-3606(k) WHEN ALL THREE (3) OF THE FOLLOWING ARE MET.

1. The purchaser is a bona fide resident of a state other than Kansas,
2. The motor vehicle, semitrailer, pole trailer, or aircraft will be removed from Kansas within 10 days of purchase, **and**
3. The motor vehicle, semitrailer, pole trailer, or aircraft will be registered in another state.

THIS “NONRESIDENT” EXEMPTION IS LIMITED TO THE SALE OF A **MOTOR VEHICLE, SEMITRAILER, POLE TRAILER, OR AIRCRAFT**, as defined by K.S.A. 8-126 as follows.

Motor Vehicle means every vehicle, other than a motorized bicycle, or motorized wheelchair, which is self-propelled.

Vehicle means every device in, upon or by which any person or property is or may be transported or drawn upon a public highway, excepting devices moved by human power or used exclusively upon stationary rails or tracks.

Semitrailer means every vehicle of the trailer type so designed and used in conjunction with a motor vehicle that some part of its own weight and that of its own load rests upon or is carried by another vehicle. NOTE: A Fifth-Wheel or Goose Neck trailer is included within the definition of “semitrailer”.

Pole Trailer means any two-wheel vehicle used as a trailer with bolsters that support the load, and do not have a rack or body extending to the tractor drawing the load.

THUS, Kansas retailers’ sales tax **IS NOT** due when a nonresident purchases and takes delivery in Kansas for use and storage outside of Kansas of the following (non inclusive list):

- ◆ Car, Pick-up, Truck, Van & SUV
- ◆ Motorhome
- ◆ Motorcycle
- ◆ Fifth-wheel or Gooseneck trailer
- ◆ Tractor-trailer
- ◆ Pole trailer
- ◆ Aircraft

SUBJECT TO SALES TAX:

The sale of any vehicle or other tangible personal property that is **NOT** a **MOTOR VEHICLE, SEMITRAILER, POLE TRAILER, OR AIRCRAFT**, as defined above, **IS** subject to Kansas sales tax when a nonresident of Kansas takes delivery thereof within Kansas.

THUS, Kansas retailers’ sales tax **IS** due when a nonresident purchases and takes delivery in Kansas on the following (non inclusive list):

- ◆ Trailers that are not within the definition of semitrailer or pole trailer as defined above
- ◆ ATVs (All Terrain Vehicles) & Utility Vehicles (such as John Deere Gator, Kawasaki Mule, Yamaha Side X Side, etc.)
- ◆ Dirt Bikes
- ◆ Motorized Bikes – defined as – every device having two tandem wheels or three wheels, which may be propelled by either human power or helper motor, or by both, and which has (1) a motor which produces not more than 3.5 brake horsepower; (2) a cylinder capacity of not more than 130 centimeters; (3) an automatic transmission; and (4) the capability of a maximum design speed of no more than 30 miles per hour.
- ◆ Boats
- ◆ Boat Trailers
- ◆ Personal Watercraft (Jet Skis, Wave Runners, etc.)
- ◆ All other tangible personal property not specifically exempted from Kansas sales tax by law.