**Private Letter Ruling**

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| **Ruling Number:** | **P-2004-004** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Motor vehicles sold and delivered in Kansas to a bona fide resident of another state.** |
| **Keywords:** |  |
| **Approval Date:** | **03/23/2004** |

**Body:**

Office of Policy & Research

March 23, 2004

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Dear Mr. TTTTTTT:

We wish to acknowledge receipt of your letter dated March 19, 2004, regarding the application of Kansas Retailers’ Sales tax.

Please be advised that any motor vehicle sold and delivered in this state to a bona fide resident of another state, which is not to be registered or based in this state and which will not remain in this state more than 10 days, would not be subject to Kansas sales tax(es). [See K.S.A. 79-3606(k).]

In closing, if a vehicle is exempt from sales tax, pursuant to K.S.A. 79-3606(k), then the associated administrative and/or documentary fee would likewise be exempt from sales tax. However, the sale of an extended warranty on the vehicle would be subject to the Kansas sales tax(es).

This is a private letter ruling pursuant to K.A.R. 92-19-59. It is based solely on the facts provided in your request. If it is determined that undisclosed facts were material or necessary to an accurate determination by the department, this ruling is null and void. This ruling will be revoked in the future by the operation of law without further department action if there is a change in the statutes, administrative regulations, or case law, or published revenue ruling, that materially effects this private letter ruling.

If I may be of further assistance, please contact me at your earliest convenience at (785) 296-7776.

Sincerely yours,

Thomas P. Browne, Jr.
Tax Specialist

TPB

**Date Composed: 03/25/2004 Date Modified: 03/26/2004**