

# Notice

**Notice Number:** 06-02  
**Tax Type:** Kansas Retailers' Sales Tax  
**Brief Description:** Work-Site Utility Vehicle Farm Machinery & Equipment Sales Tax Exemption.  
**Keywords:**  
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**Body:**

## KANSAS DEPARTMENT OF REVENUE

### NOTICE 06-02 "WORK-SITE UTILITY VEHICLE" FARM MACHINERY & EQUIPMENT SALES TAX EXEMPTION

Effective July 1, 2006 the retail sale of a "work-site utility vehicle" that is equipped with a bed or cargo box for hauling materials may be purchased exempt from sales tax under the farm machinery and equipment sales tax exemption if used only in farming, ranching or aquaculture production.

2006 Senate Bill 76 amended K.S.A. 8-126 to define a "work-site utility vehicle" as:

*"Work-site utility vehicle" means any motor vehicle which is not less than 48 inches in width, has an overall length, including the bumper, of not more than 135 inches, has an unladen weight, including fuel and fluids, of more than 800 pounds and is equipped with four or more low pressure tires, a steering wheel and bench or bucket-type seating allowing at least two people to sit side-by-side, and may be equipped with a bed or cargo box for hauling materials. (Emphasis added).*

The same bill provides that a work-site utility vehicle that is equipped with a bed or cargo box for hauling materials, is included within the definition of "farm machinery and equipment or aquaculture machinery and equipment". K.S.A. 7903606(t).

To qualify for the farm machinery and equipment exemption from Kansas retailers' sales tax the purchase must:

- 1) Be of a work-site utility vehicle, as defined above, that is equipped with a bed or cargo box for hauling materials, or for repair or replacement parts therefor, or services performed in the repair or maintenance thereon, and
- 2) the work-site utility vehicle must be used **only** in farming, ranching, aquaculture production, farm and ranch work for hire, operation of a feed lot, nursery or for Christmas tree farm, and
- 3) the retailer must retain in its records an Agricultural Exemption Certificate, Form ST-28F (copy attached) completed by the purchaser. As an alternative to the Agriculture Exemption Certificate, the purchaser may certify in writing on a copy of the invoice or sales ticket to be retained by the seller that the work-site utility vehicle will be used only in farming, ranching or aquaculture production.

### ALL-TERRAIN VEHICLES REMAIN TAXABLE

All-terrain vehicles **do not** qualify for the "farm machinery and equipment" sales tax exemption. The

definition of an “all-terrain vehicle” is:

“All-terrain vehicle” means any motorized nonhighway vehicle 48 inches or less in width, having a dry weight of 1,000 pounds or less, traveling on three or more low-pressure tires, **having a seat designed to be straddled by the operator**. As used in this subsection, low-pressure tire means any pneumatic tire six inches or more in width, designed for use on wheels with rim diameter of 12 inches or less, and utilizing an operating pressure of 10 pounds per square inch or less as recommended by the vehicle manufacturer. (Emphasis added).

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