**Memorandum**

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| **Identifying Information:** | **City/County vehicle registration; polictical or subdivision vehicle registration.** |

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| **Tax Type:** | **Vehicles** |
| **Brief Description:** | **City/County vehicle registration; polictical or subdivision vehicle registration.** |
| **Keywords:** |  |
| **Effective Date:** | **12/23/1987** |

**Body:**

M E M O R A N D U M

To: County Treasurers Date: December 23, 1987

From: Mark E. Wettig Re: City/County vehicle
Legal Services Bureau registration; political or
taxing subdivision vehicle
registration

K.S.A. 1986 Supp. 8-143 was amended by the 1987 Legislature to state in pertinent part:

New Section 1. (a) Each motor vehicle, trailer or semi trailer owned
by any city or county of this state or by any agency or instrumentality
of any such city or county and used exclusively for governmental
purposes and not for any private or utility purposes, which is not
otherwise exempt from registration, SHALL be registered for a fee
established by rules and regulations adopted by the secretary of
revenue,.....such registration shall be permanent in nature...(emphasis
supplied)

and

Sec. 2. (1) . . . Except for motor vehicles, trailers or semitrailers owned
by cities or counties and registered under the provisions of section 1,
the annual registration fee for each motor vehicle, trailer or semitrailer
owned by any political or taxing subdivision of this state or by any
agency or instrumentality of any one or more political or taxing
subdivisions of this state and used exclusively for governmental
purposes and not for any private or utility purposes, which is not otherwise
exempt from registration, shall be $2. (Reminder - a $1.00 service fee
will be collected in addition to the $2 registration fee.) Emphasis
supplied).

Pursuant to the above mentioned provisions, it is the opinion of the Kansas Department of Revenue Legal Services Bureau that:

1. If a motor vehicle, trailer or semitrailer is owned by a city or county,

or by an agency or instrumentality of a city or county, it MUST be
registered permanently as a city or county vehicle. (The only
exception to permanent city or county registration is for unmarked
law enforcement vehicles.)

2. If a motor vehicle, trailer or semitrailer is owned by a political or

taxing subdivision OTHER than a city or county, (or by an agency
or instrumentality of a political or taxing subdivision OTHER than
an agency or instrumentality of a city or county) then it would be
registered under the $2 registration provision. (i.e. some school
districts, airport authorities, etc.)

3. In order for a motor vehicle, trailer or semitrailer to qualify for

EITHER the permanent city/county registration OR the $2 political/
taxing subdivision registration, it would have to be used exclusively
for governmental purposes, and NOT for ANY private or utility
purposes. (A utility purpose would be defined as any for which a
fee is charged, i.e. ambulance service, community owned water
service, etc.)

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Mark E. Wettig

NEW: bjm

**Date Composed: 02/24/1998 Date Modified: 10/09/2001**