**Memorandum**

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| **Identifying Information:** | **SSN's required for motor vehicle registration refunds.** |

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| **Tax Type:** | **Vehicles** |
| **Brief Description:** | **Requiring Taxpayer’s Social Security Number for Motor Vehicle Registration Refunds** |
| **Keywords:** |  |
| **Effective Date:** | **07/26/1994** |

**Body:**

STATE OF KANSAS
DEPARTMENT OF ADMINISTRATION

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**M E M O R A N D U M**

DATE: July 26, 1994

TO: County Treasurers
County Clerks

FROM: Marshall P. Reece, State Social Security Administrator

SUBJECT: Requiring Taxpayer’s Social Security Number for Motor Vehicle Registration Refunds

We have received many telephone calls regarding the requirement that taxpayers provide their social security number when applying for a refund of motor vehicle taxes upon disposal of a vehicle. Many of these callers believe the request for the social security number is contrary to Federal law governing the use of this federally issued identification number. One irate caller indicated that he had spoken to his county officials and “everyone in Topeka,” and no one could cite to him the reason or the authority for the requirement, yet his county officials would not issue the refund without him providing his social security number.

To avoid further consternation to Kansas taxpayers in the future, we wish to alert you to the provision of Federal law that specifically authorizes the State of Kansas, or its county governments, to request the taxpayer’s social security number in this instance. Section 205 (c) (2) C (i) of the Social Security Act states:

“It is the policy of the United States that any State (or political subdivision thereof) may, in the administration of any tax, general public assistance, driver’s license, or motor vehicle registration law within its jurisdiction, utilize the social security account numbers issued by the Secretary for the purpose of establishing the identification of the individuals affected by such law, and may require any individual who is or appears to be so affected to furnish to such State (or political subdivision thereof) or any agency thereof having administrative responsibility for the law involved, the social security account number (or numbers, if he has more than one such number) issued to him by the Secretary.”

This provision of law may be cited as 42 USC 405 c (2) C (i).

**Date Composed: 03/06/1998 Date Modified: 10/09/2001**