## <u>Notice</u>

Notice Number:Soldiers & Sailors Civil Relief ActTax Type:Kansas Retailers' Sales TaxBrief Description:Sales Tax on Motor Vehicles Titled in Kansas By Military PersonnelKeywords:03/01/1972Does this document03/01/1972KDOR policy?03/01/1972Expiration Date:03/01/1972

**Body:** 

March 1, 1972

**To: All County Treasurers** 

From : James T. McDonald DIRECTOR OF REVENUE

Re: Soldiers and Sailors Civil Relief Act — Payment of Sales Tax on Automobile Purchases

A recent opinion of the Department of Revenue relative to the "Soldiers and Sailors Civil Relief Act" state that this Act does not grant relief from the payment of sales tax on the purchase of automobiles by servicemen

Under the Kansas Sale and Compensating Tax Law a serviceman may title and register his motor vehicle in Kansas even though it was purchased in another state and the serviceman is stationed in another state. This, however, does not relieve the serviceman from Kansas sales tax liability. The serviceman must be supply the Kansas County Treasurer with proof that sales tax was paid in the state where the vehicle was purchased before credit will be allowed for sales tax paid to another state. If proof is not furnished. The serviceman will have to pay the appropriate three per cent [3%]\* Kansas state sales tax and the local sales tax, if applicable, before license tags will be issued.

\* Effective 6/1/92 the state sales tax rate changed to 4.9%.

Sincerely yours,

James T. McDonald Director of Revenue