

HOUSE BILL No. 2590

By Committee on Taxation

2-7

1 AN ACT concerning sales taxation; relating to refunds of tax paid upon
2 certain sales of motor vehicles.

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4 *Be it enacted by the Legislature of the State of Kansas:*

5 Section 1. (a) Upon application to the director of taxation upon forms
6 devised and provided therefor, a portion of the sales tax paid pursuant to
7 the purchase of a motor vehicle that is sold at an isolated or occasional sale
8 may be refunded to the purchaser if such purchaser has sold a motor
9 vehicle within 30 days prior or subsequent to the date of such purchase.
10 The application for a refund of sales tax paid shall be accompanied by any
11 additional documentation as may be required by the director. The amount
12 of such refund shall be equal to the gross receipts received from the sale of
13 the replaced motor vehicle multiplied by the applicable sales tax rate. All
14 refunds shall be paid from the sales tax refund fund upon warrants of the
15 director of accounts and reports issued pursuant to vouchers approved by
16 the director.

17 (b) The provisions of this section shall be part of and supplemental to
18 the Kansas retailers' sale tax act.

19 Sec. 2. This act shall take effect and be in force from and after its
20 publication in the statute book.