**8-153. Proof of payment of sales tax required.** No certificate of registration or ownership of any motor vehicle or trailer shall hereafter be issued by the county treasurer of any county of this state or the division of vehicles, unless and until the applicant for such certificate shall produce evidence satisfactory to the county treasurer or division that the state sales tax, or, in the event the said motor vehicle was purchased outside this state, the tax provided for by the provisions of K.S.A. 79-3701 to 79-3711, and acts amendatory thereto, has been paid by said applicant, or that said motor vehicle is exempt from the payment thereof: Provided, That no certificate of registration or ownership shall be issued for a vehicle which was last titled or titled and registered in a foreign state or registered only if such foreign state has no title law, until satisfactory proof, by affidavit of the applicant has been made, that sales tax on such vehicle has been paid in a foreign state or compensating tax has been paid in Kansas, except in such instances where the applicant for registration or title shall prove by affidavit, that he or she was a bona fide resident of such foreign state at the time of the registration.

**History:** L. 1939, ch. 85, § 1; L. 1955, ch. 48, § 1; May 1.