

## HOUSE BILL No. 2287

By Committee on Taxation

1-30

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

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

13 Section 1. (a) Upon application to the director of taxation upon forms  
14 devised and provided therefor accompanied by any additional documen-  
15 tation required by the director, a portion of the sales tax paid pursuant  
16 to the purchase of a motor vehicle on and after the effective date of this  
17 act which replaces a motor vehicle sold at an isolated or occasional sale  
18 occurring within 30 days prior or subsequent to the date of such purchase  
19 shall be refunded. The amount of such refund shall be equal to the gross  
20 receipts received from the sale of the replaced motor vehicle multiplied  
21 by the applicable sales tax rate. All refunds shall be paid from the sales  
22 tax refund fund upon warrants of the director of accounts and reports  
23 issued pursuant to vouchers approved by the director.

24 (b) The provisions of this section shall be part of and supplemental  
25 to the Kansas retailers' sales tax act.

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