

HOUSE BILL No. 2888

By Committee on Taxation

2-10

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.