

**HOUSE BILL No. 2356**

By Committee on Commerce, Labor and Economic Development

2-15

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1 AN ACT concerning sales taxation; relating to motor vehicles; vehicle  
2 dealer sales and sourcing sales tax.

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

5 Section 1. Notwithstanding any other provision of law, the purchaser  
6 of a motor vehicle from a vehicle dealer, as defined in K.S.A. 8-2401, and  
7 amendments thereto, shall pay the sales tax to the county treasurer or the  
8 director of taxation such sales tax that is owed from the sale of the motor  
9 vehicle pursuant to the Kansas sales tax act. The sales tax shall be  
10 calculated based on the rate of sales tax imposed by either: (a) The county;  
11 or (b) the city and county where the purchaser is required to register the  
12 motor vehicle under the provisions of article 1 of chapter 8 of the Kansas  
13 Statutes Annotated, and amendments thereto.

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