

KANSAS OFFICE *of*  
**REVISOR *of* STATUTES**

LEGISLATURE *of* THE STATE *of* KANSAS  
*Legislative Attorneys transforming ideas into legislation.*

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**MEMORANDUM**

To: Members of the House Committee on Taxation

From: Adam Siebers, Assistant Revisor

Date: February 9, 2023

Subject: House Bill No. 2134

**Summary**

House Bill No. 2134 provides that an individual would only be required to pay sales or use tax on the difference in price on a vehicle when an individual purchases a vehicle and such vehicle is wrecked or damaged to the extent the vehicle would qualify as a salvage vehicle and the salvaged vehicle is sold or has the title transferred as part of a settlement with an insurance company as a result of the wreck or damage and a subsequent vehicle is purchased within 365 days. The sales tax owed on the subsequent purchase would be calculated on the difference between the original purchase price of the first vehicle and the purchase price of the second vehicle

Individuals may either provide the county treasurer bills of sale at the time of vehicle registration for the deduction or apply to the department of revenue for a refund.