

KANSAS OFFICE of
REVISOR of STATUTES

LEGISLATURE of THE STATE of KANSAS
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300 SW TENTH AVENUE ■ SUITE 24-E ■ TOPEKA, KS 66612 ■ (785) 296-2321

MEMORANDUM

To: Madam Chairperson and Members of the Committee on Assessment and Taxation
From: Office of Revisor of Statutes
Date: March 20, 2023
Subject: House Bill No. 2229

Summary

House Bill No. 2229 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 sells a used vehicle, instead of being traded in, and purchases a new or used vehicle within 180 days. The provisions would take effect for used motor vehicles sold on or after January 1, 2024.

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.

The bill would take effect from and after its publication in the statute book.

The bill passed the House on March 9, 2023, on a vote of 117-4.