

KANSAS DEPARTMENT OF REVENUE

DEALER/PURCHASER DECLARATION OF EXEMPTION FOR CERTAIN VEHICLES AND AIRCRAFT SOLD TO NONRESIDENTS FOR REMOVAL FROM KANSAS

(Exemption Requirements and Instructions for Completion on Page 2)

SECTION A: DESCRIPTION OF VEHICLE OR AIRCRAFT

1. As defined in KSA 8-126 or KSA 3-201, the item sold is a:

motor vehicle semitrailer pole trailer recreational trailer aircraft

2. Make _____ Model _____ Year _____

3. VIN number or aircraft ID number _____

4. Total purchase price \$ _____ Trade-in amount \$ _____ Taxable selling price \$ _____

5. Date of purchase and delivery _____ 6. Place of delivery to purchaser _____

7. If applicable, final delivery date of a "green aircraft" after being fitted out in Kansas _____

SECTION B: RETAILER INFORMATION AND DECLARATION (KSA 53-601)

1. Trade name of dealership _____

2. Complete address and telephone number _____

3. Sales tax registration number _____ 4. Dealer number _____

5. Name of purchaser as shown on the documents of sale _____

6. Purchaser address as shown on the documents of sale _____

I declare under penalty of perjury under the laws of the state of Kansas that the foregoing is true and correct to the best of my knowledge.

(Signature of dealer or its authorized representative) Date _____

SECTION C: PURCHASER'S INFORMATION AND DECLARATION (KSA 53-601)

The vehicle or aircraft described above is being purchased for removal from the state of Kansas within ten days of the date listed above in Section A, lines 5 or 7 (*whichever is applicable*) and will be based and registered in the State of _____.
If I am purchasing the vehicle or aircraft for personal use, I affirm that none of the indicia of bona fide residency in Kansas listed under "*Requirements for Individual Purchasers*" on page 2 of this form apply to me. I understand that copies of this form will be provided to officials in my home state to confirm that any taxes that are lawfully due are paid.

1. Name of purchaser _____

2. Purchaser's driver's license number, state of issuance, and listed residential address _____

I declare under penalty of perjury under the laws of the state of Kansas that the foregoing is true and correct.

(Signature of purchaser or its authorized representative) Date _____

Mail or FAX a copy to:

Kansas Department of Revenue
Audit Services Bureau
PO Box 3506
Topeka, KS 66601-3506

FAX: 785-296-0531
Phone: 785-296-7108
Hearing impaired TTY: 785-296-3909

INSTRUCTIONS FOR COMPLETING FORM ST-8B

Sections A and B on the first page of Form ST-8B should be completed by the dealer or its representative. Section C should be completed by the purchaser or its representative. The dealer is required to provide a copy of the first page of this form to the purchaser and mail or fax a copy to the Audit Services Bureau at the address provided at the bottom of the first-page.

KSA 79-3606(k) Exemption Requirements

KSA 79-3606(k) exempts the sale and delivery in Kansas of a motor vehicle, semitrailer, pole trailer, or aircraft to a purchaser who is a "bona fide" resident of another state, provided the purchaser will remove the vehicle or aircraft from Kansas within ten days and base and register it in another state. Motor vehicles include cars, trucks, SUV's, vans, motorhomes, and motorcycles designed for highway use. See KSA 8-197(b)(1) "Non-highway vehicle." There are three requirements for exemption:

1. The purchaser must be a bona fide resident of another state, (*Note: A bona fide nonresident individual cannot be a Kansas resident or domiciliary.*) See KSA 79-32, 109(b); KAR 92-12-4a; KSA 77-201 Twenty-third.
2. The qualifying vehicle or aircraft must be removed from Kansas within ten days of delivery, and
3. The qualifying vehicle or aircraft must be based and registered for use in another state.

Requirements for Individual Purchasers. Dealers are required to collect Kansas sales tax from a nonresident individual who does not complete *Section C: Purchaser's Information and Declaration*. The factors that indicate bona fide Kansas residency mentioned in *Section C* include possessing a Kansas driver's license, being registered to vote here, listing Kansas as the primary state of residence on income tax returns, having a home or mailing address here, and continuing to reside in Kansas following discontinuance of school enrollment or active military duty. If any of these indicia of Kansas residency apply, the purchaser is required to pay the tax to the dealer.

Requirements for Business Purchasers. Businesses with permanent locations in Kansas and other states may claim the exemption if the vehicle or aircraft purchased here will be removed from Kansas within ten days of delivery, permanently based at one of its business locations in another state, and registered for use there. A business may not claim the exemption if it identifies Kansas as the vehicle's state of use or location on any filing with a government entity or an insurance company.

Refund Requests. Any individual or business that paid sales tax to the dealer and wishes to claim the purchase is exempt under KSA 79-3606(k) is required to file a refund request with the department in accordance with *Pub. KS-1220, Kansas Sales and Use Tax Refunds*, which can be downloaded from Kansas Department of Revenue's website at www.ksrevenue.org. Tax will not be refunded to purchasers who are Kansas residents at the time of purchase and intend to establish residency in another state.

Green Aircraft. The term "green aircraft" refers to a newly-manufactured aircraft that is the color green because a temporary green coating covers the aircraft's aluminum to protect it from damage and corrosion. Although green aircraft may be airworthy, they are not intended for consumer or commercial use until all of the avionics, instruments, seats, and other interior fittings are installed. Green aircraft often are fitted out by a third-party specialty business after the purchaser takes delivery from the manufacturer. The ten-day fly away rule does not start to run until the purchaser takes delivery after the final fitting out in Kansas is complete. A seller of a green aircraft should complete line 7 in Section A by providing the purchaser's *estimated* "final delivery date" following the final fitting-out in Kansas. The purchaser and the business responsible for the final fitting out should complete a new form ST-8B, with the business completing Sections A and B as the dealer.

Taxable Sales of Other Vehicles and Goods Delivered in Kansas to Nonresident Purchasers

KSA 79-3606(k) does not exempt the sale and delivery in Kansas to nonresidents of a vehicle, aircraft, and other goods unless they qualify as a motor vehicle, semitrailer, or pole trailer as defined in KSA 8-126 and *Notice 04-13*; or an aircraft as defined in KSA 3-201. Semitrailers include commercial gooseneck and fifth wheel trailers whose weight is partially carried on the trailer's kingpin that couples to a truck's fifth-wheel connecting plate that is located above the truck's rear axle and is permanently affixed to its chassis. (*Recreational Vehicles whether 5th wheel or bumper-hitch type, also known as travel trailers or camper trailers also qualify for this exemption*).

Kansas sales tax is due and owing on retail sales of the following goods delivered to nonresident purchasers in Kansas:

- Trailers that do not satisfy the statutory definition of semitrailer or pole trailer in KSA 8-126. Bumper-hitch trailers are not exempt under KSA 79-3606(k). These include utility trailers and other pull-behind trailers used to haul boats, motorcycles, horses, materials, agricultural goods, or other goods. See *discussion of Farm Trailers, below, for farm-exempt trailers*.
- All-Terrain Vehicles (ATVs), as defined in KSA 8-126(a). See KSA 8-197(b)(1)(C).
- Recreational off-highway vehicles and work-site utility vehicles, as defined in KSA 8-126. See KSA 8-197(b)(1)(A).
- Dirt bikes, go carts, golf carts, and similar non-highway vehicles. See KSA 8-197(b)(1)(A).
- Motorized bikes, as defined in KSA 8-126(v).
- Boats, which include personal watercraft such as Jet Skis and Wave Runners, and boat trailers.
- All other goods sold to or delivered in Kansas to nonresidents that are not specifically exempted by Kansas statutes.

Nonresident farmers and ranchers may claim exemption for their Kansas purchase and acceptance of qualifying work site utility vehicles and farm trailers, as defined in KSA 8-126(z), by using a **Form ST-28F, Agricultural Exemption Certificate** or by claiming exemption on the sales invoice in accordance with KSA 79-3606(t).