

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. This Certificate must be provided and accepted in good faith or no exemption will be allowed. See K.S.A. 79-3609(a).

K.S.A. 79-3606(k) Exemption Requirements

K.S.A. 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 K.S.A. 8-197 "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 K.S.A. 79-32,109(b); K.A.R. 92-12-4a; K.S.A. 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 in Kansas, listing Kansas as the primary state of residence on income tax returns, having a home or mailing address in Kansas, 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 in Kansas 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 K.S.A. 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 the Kansas Department of Revenue's website at 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

K.S.A. 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 K.S.A. 8-126 and Notice 04-13; or an aircraft as defined in K.S.A. 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 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 K.S.A. 8-126. Bumper-hitch trailers are not exempt under K.S.A. 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 K.S.A. 8-126. See K.S.A. 8-197.
- Recreational off-highway vehicles and work-site utility vehicles, as defined in K.S.A. 8-126. See K.S.A. 8-197.
- Dirt bikes, go carts, golf carts, and similar non-highway vehicles. See K.S.A. 8-197.
- Motorized bikes, as defined in K.S.A. 8-126.
- 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 statute.

Farmers and ranchers including nonresident farmers and ranchers may claim exemption for their Kansas purchase of qualifying farm trailers as defined in K.S.A. 79-3606. Farmers and ranchers may also claim an exemption for their Kansas purchase and acceptance of qualifying worksite utility vehicles as defined in K.S.A. 8-126. The worksite utility vehicle must be equipped with a bed or cargo box for hauling materials in order to qualify for the farm machinery and equipment exemption as defined in K.S.A. 79-3606(t). To claim an exemption on a qualified farm trailer or worksite utility vehicle, use form **ST-28F, Agricultural Exemption Certificate**, or by claiming exemption on the sales invoice in accordance with K.S.A. 79-3606(t).