

## DEALER INVENTORY TAX STAMP

The County Treasurer in each county will be responsible for insuring that:

*1st Law*  
K.S.A. 1978 Supp.  
79-1017

1. The tax stamp is affixed on the front of the manufacturers statement/certificate of origin or assigned title.
2. The tax stamp is the proper denomination for the desired registered gross weight of the vehicle.
3. The tax stamp has been signed by an authorized individual (the dealer or dealer's representative) and the date has been written on the face of the stamp.
4. The tax stamp is present on the ownership document of every vehicle subject to this tax that has been sold by a dealer at retail.

Each County Treasurer shall have accountability for each tax stamp received. Verification of tax stamps received will be made on the County Treasurer's Receipt for Motor Vehicle Tax Stamps, form D-30, with one copy retained by the County Treasurer and one copy returned to the Dealer Licensing Bureau.

Should a County Treasurer receive more/less stamps than is indicated, they should contact the Dealer Licensing Bureau immediately for error resolution. Should a County Treasurer receive tax stamps which are in an unusable condition, they will return these stamps to the Dealer Licensing Bureau with the Receipt for Return of Motor Vehicle Tax Stamps, form D-41. A copy of this form will be retained by the County Treasurer for their record.

Quarterly, each County Treasurer will complete the County Treasurer's Monthly Report of Receipts and Sales of Motor Vehicle Tax Stamps, form D-13, in triplicate, retaining one copy and mailing the original and one copy along with the monthly remittance to the State Treasurer's Office. This form must be mailed by the 10th of the month following each quarter for that quarter's transactions. Should there be no remittance because no tax stamps have been sold in a quarter, the County Treasurer must still fill out this report indicating no sales.

The following are procedures to follow on those vehicles about which questions may arise.

**MOTORIZED BICYCLES** - if these vehicles are sold at retail by a licensed vehicle dealer, a stamp will be required. However, if these vehicles are sold by a merchant other than a licensed dealer, they are taxed as other inventory items and the ownership documents will not be required to display a stamp.

**BUSES** - if a bus is registered by weight, the stamp is determined by the registered weight. However, if it is requested other than by weight, a scale ticket indicating the vehicle weight will be required to determine the proper stamp to be affixed.

**VEHICLES LEAVING KANSAS** - if a passenger vehicle is bound out-of-state, the tax stamp based on MSO weight must be affixed to the ownership document. If the vehicle is a truck bound for a state in which there are no registration weights, the minimum Kansas registration weight should be used to determine which stamp is to be affixed. If the foreign state has registered weight categories, the purchaser must indicate which weight he intends the vehicle to be licensed.

**MOTOR HOMES** - the complete weight as shown on the MSO may be used, however, if the MSO only show chassis weight, then a scale ticket showing the weight will be required.

**NON-HIGHWAY VEHICLES** - all retail sales of non-highway vehicles will require stamps.

**NOTE:** The Kansas Highway Patrol has been requested to inspect ownership documents of vehicles sold in Kansas going out-of-state to determine the presense of the proper tax stamp.

*2nd*

**KANSAS DEPARTMENT OF REVENUE  
SCHEDULE OF FEES FOR INVENTORY TAX STAMP  
EFFECTIVE JULY 1, 1985**

NEW VEHICLES (ACTUAL WEIGHT)	TAX STAMP VALUE	USED VEHICLES (ACTUAL WEIGHT)
MOTORCYCLE MOTORIZED BICYCLE	\$ 2	MOTORCYCLE MOTORIZED BICYCLE
	\$ 7	0 to 3,000 lbs.
0 to 3,000 lbs.	\$ 9	
	\$ 8	3,001 to 4,000 lbs.
3,001 to 4,000 lbs.	\$11	4,001 to 4,500 lbs.
4,001 to 4,500 lbs.	\$14	4,501 to 8,000 lbs.
4,501 to 8,000 lbs.	\$16	
	\$25	8,001 lbs. AND OVER
8,001 lbs. AND OVER	\$45	

TAX STAMP COMBINATIONS TO USE:

They did not make the following tax stamps: \$16.00 stamp, \$25.00 stamp or \$45.00 stamp.

For \$16.00 stamp use (2) \$8.00 stamps.

For \$25.00 stamp use (1) \$18.00 stamp and (1) \$7.00 stamp, or  
use (1) \$12.00 stamp, (1) \$8.00 stamp and (1) \$5.00 stamp.

For \$45.00 stamp use (1) \$33.00 stamp and (1) \$12.00 stamp.

We do not have the following tax stamps any more and we will not be getting them:

\$3.00
\$6.00
\$15.00
\$30.00

D-53  
(Rev. 5/85)

We do have \$1.00 tax stamps.

\$5.00
\$10.00
\$12.00
\$18.00
\$33.00