AN ACT concerning sales taxation; relating to motor vehicles; vehicle
dealer sales and sourcing sales tax.

Be it enacted by the Legislature of the State of Kansas:

Section 1. Notwithstanding any other provision of law, the purchaser
of a motor vehicle from a vehicle dealer, as defined in K.S.A. 8-2401, and
amendments thereto, shall pay the sales tax to the county treasurer or the
director of taxation such sales tax that is owed from the sale of the motor
vehicle pursuant to the Kansas sales tax act. The sales tax shall be
calculated based on the rate of sales tax imposed by either: (a) The county;
or (b) the city and county where the purchaser is required to register the
motor vehicle under the provisions of article 1 of chapter 8 of the Kansas
Statutes Annotated, and amendments thereto.

Sec. 2. This act shall take effect and be in force from and after its
publication in the statute book.