**Memorandum**

|  |  |
| --- | --- |
| **Identifying Information:** | **City/County vehicle registration; polictical or subdivision vehicle registration.** |

|  |  |
| --- | --- |
| **Tax Type:** | **Vehicles** |
| **Brief Description:** | **City/County vehicle registration; polictical or subdivision vehicle registration.** |
| **Keywords:** |  |
| **Effective Date:** | **12/23/1987** |

**Body:**

M E M O R A N D U M

To: County Treasurers Date: December 23, 1987  
  
From: Mark E. Wettig Re: City/County vehicle  
Legal Services Bureau registration; political or  
taxing subdivision vehicle  
registration  
  
  
K.S.A. 1986 Supp. 8-143 was amended by the 1987 Legislature to state in pertinent part:  
  
New Section 1. (a) Each motor vehicle, trailer or semi trailer owned  
by any city or county of this state or by any agency or instrumentality  
of any such city or county and used exclusively for governmental  
purposes and not for any private or utility purposes, which is not  
otherwise exempt from registration, SHALL be registered for a fee  
established by rules and regulations adopted by the secretary of  
revenue,.....such registration shall be permanent in nature...(emphasis  
supplied)  
  
and  
  
Sec. 2. (1) . . . Except for motor vehicles, trailers or semitrailers owned  
by cities or counties and registered under the provisions of section 1,  
the annual registration fee for each motor vehicle, trailer or semitrailer  
owned by any political or taxing subdivision of this state or by any  
agency or instrumentality of any one or more political or taxing  
subdivisions of this state and used exclusively for governmental  
purposes and not for any private or utility purposes, which is not otherwise  
exempt from registration, shall be $2. (Reminder - a $1.00 service fee  
will be collected in addition to the $2 registration fee.) Emphasis  
supplied).  
  
Pursuant to the above mentioned provisions, it is the opinion of the Kansas Department of Revenue Legal Services Bureau that:  
  
1. If a motor vehicle, trailer or semitrailer is owned by a city or county,

or by an agency or instrumentality of a city or county, it MUST be  
registered permanently as a city or county vehicle. (The only  
exception to permanent city or county registration is for unmarked  
law enforcement vehicles.)

2. If a motor vehicle, trailer or semitrailer is owned by a political or

taxing subdivision OTHER than a city or county, (or by an agency  
or instrumentality of a political or taxing subdivision OTHER than  
an agency or instrumentality of a city or county) then it would be  
registered under the $2 registration provision. (i.e. some school  
districts, airport authorities, etc.)

3. In order for a motor vehicle, trailer or semitrailer to qualify for

EITHER the permanent city/county registration OR the $2 political/  
taxing subdivision registration, it would have to be used exclusively  
for governmental purposes, and NOT for ANY private or utility  
purposes. (A utility purpose would be defined as any for which a  
fee is charged, i.e. ambulance service, community owned water  
service, etc.)  
  
  
\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  
Mark E. Wettig  
  
  
NEW: bjm

**Date Composed: 02/24/1998 Date Modified: 10/09/2001**