

KANSAS DEPARTMENT OF REVENUE  
**INTERSTATE COMMON CARRIER EXEMPTION CERTIFICATE**

The undersigned **motor carrier** certifies that the tangible personal property or service purchased from:

Seller: \_\_\_\_\_  
Business Name

Address: \_\_\_\_\_  
Street, RR, or P.O. Box City State Zip + 4

is exempt from Kansas sales and compensating use tax for the following reason (check one box):

K.A.R. 92-19-28 and K.A.R. 92-20-18 exempt the sale of rolling stock (including buses and trailers), repair or replacement materials and parts, gasoline, distillate and other motor fuels when purchased by a motor carrier qualifying as a public utility, for immediate and direct use in interstate commerce. The qualifying motor carrier may be engaged in interstate commerce exclusively, or in both interstate and intrastate commerce.

**Description of tangible personal property purchased:** \_\_\_\_\_  
\_\_\_\_\_

The undersigned motor carrier further certifies that he or she qualifies as a public utility on the following basis:

*(Check one box and complete the information requested.)*

I have ICC authority for hauling regulated commodities. My ICC number is: \_\_\_\_\_  
My ICC authority is under the name of: \_\_\_\_\_

I have ICC authority for hauling exempt (unregulated) commodities. My KCC number is: \_\_\_\_\_  
My KCC authority is under the name of: \_\_\_\_\_

I do not have any ICC authority but am leased to a holder of ICC authority for hauling regulated and/or exempt commodities.  
My Kansas Sales Tax Number is: \_\_\_\_\_

I am leased to: \_\_\_\_\_  
Lessor's Name

Lessor's Address: \_\_\_\_\_  
Street, RR or P.O. Box City State Zip + 4

Address: \_\_\_\_\_

Lessor's ICC Number: \_\_\_\_\_ Lessor's KCC Number: \_\_\_\_\_

**CHARGES FOR LABOR SERVICES TO SERVICE, MAINTAIN, OR REPAIR ROLLING STOCK, INCLUDING BUSES AND TRAILERS, ARE TAXABLE.**

The undersigned motor carrier understands and agrees that if the tangible personal property is not used immediately and directly in interstate commerce or is used for any other purpose that is not exempt from sales or compensating tax, the undersigned motor carrier becomes liable for the tax.

Purchaser: \_\_\_\_\_  
Motor Carrier Name

Address: \_\_\_\_\_  
Street, RR, or P.O. Box City State Zip + 4

Authorized Signature: \_\_\_\_\_ Date: \_\_\_\_\_

**THIS CERTIFICATE MUST BE COMPLETED IN ITS ENTIRETY.**  
**(See reverse for additional information and instructions.)**

## ABOUT THE INTERSTATE COMMON CARRIER EXEMPTION

### WHO MAY USE THIS EXEMPTION?

Only interstate common carriers, or those leased to an interstate common carrier, may use this exemption. Three types of interstate common carriers are exempt from sales tax:

- Common carriers that transport goods regulated by the Interstate Commerce Commission (ICC), have received ICC authority, and have registered it with the Kansas Corporation Commission (KCC). The KCC code for this type of common carrier is ICC-R.
- Common carriers engaged in the interstate transportation of goods exempt from ICC regulation (such as livestock and grain). Although not regulated by the ICC, they are regulated by the KCC. These common carriers are called ICC-Exempt; their KCC code is ICC-E.
- Common carriers that haul both ICC-Regulated and ICC-Exempt commodities; their KCC code is either ICC-R or ICC-E.

### WHO IS NOT EXEMPT?

Contract carriers have ICC authority, but they are not common carriers and, therefore, are NOT exempt from sales tax; their KCC code is ICC-C. Also not exempt are common carriers that are intrastate carriers (operating only within the state). These carriers are not exempt from sales tax because they are not involved in interstate commerce.

### WHAT PURCHASES ARE EXEMPT?

Only rolling stock, parts, motor fuels and other items used directly and immediately in interstate commerce are exempt. All other property purchased by an ICC carrier is taxable. The examples below illustrate the types of items an ICC carrier may purchase without tax using this exemption certificate, and those that are taxable.

#### EXEMPT

Air and oil filters  
Fuel pumps  
Gasoline and diesel fuel  
Hoses and belts  
Lubricants  
Refrigerant

Semi trucks/tractors  
Spark plugs  
Tires  
Trailers (all types)  
Valves  
Windshields and mirrors

#### TAXABLE

Building Materials  
Computers  
Labor Services  
Office equipment  
Office supplies

### LABOR SERVICES

Only tangible personal property may be purchased exempt. Labor services to repair, replace, service, or maintain an ICC carrier's rolling stock are subject to sales tax.

**EXAMPLE:** An ICC carrier has the engine in one of its trucks overhauled in Kansas. The parts used in the overhaul (water pump, spark plugs, oil and oil filter) are exempt. The repair shop would have the ICC carrier complete this exemption certificate to exempt the sale of these parts from sales tax. However, the labor service fee charged by the mechanic or repair shop to do the work (such as a rate of \$40/hr.) is subject to sales tax. The repair shop would charge the ICC carrier sales tax on the total labor charges.

Labor services of a contractor (as well as the parts used) to repair or maintain equipment other than rolling stock are TAXABLE. Labor services (and materials) to remodel a building or facility for an ICC carrier are also taxable unless a Project Exemption Certificate has been obtained.