

KANSAS DEPARTMENT OF REVENUE
TIRE RETAILER EXEMPTION CERTIFICATE

The undersigned tire retailer certifies that the **new tires** purchased from:

Seller: _____
Business Name

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

are exempt from the **Kansas Tire Excise Tax** for the following reason:

The new tires purchased with this exemption certificate will be resold by the undersigned tire retailer who is duly registered by the Kansas Department of Revenue to collect the Kansas Tire Excise Tax levied by K.S.A. 65-3424d.

Description of new tires purchased with this certificate:

The undersigned purchaser understands and agrees that if the new tires are used other than as stated above or for any other purpose not exempt from the tire excise tax, the undersigned tire retailer becomes liable for the tax.

Tire Retailer: _____
Business Name

Tire Excise Tax Number: _____ Kansas Sales Tax Number: _____

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

Authorized Signature: _____ Date: _____

THIS CERTIFICATE MUST BE COMPLETED IN ITS ENTIRETY.

WHAT IS THE TIRE EXCISE TAX?

Effective July 1, 2001, the tire excise tax is 25 cents on each new vehicle tire sold. (From its inception on July 1, 1990 through June 30, 2001, the tire excise tax was 50 cents on each new vehicle tire sold.)

New tires for automobiles, motorcycles, trucks, truck tractors, trailers, buses, farm machinery, construction equipment, and other vehicles authorized or allowed to operate on Kansas public streets and highways are subject to the tire excise tax. The tax also applies to the tires mounted on a new vehicle when the new vehicle is sold at retail for the first time. Therefore, most vehicle and implement dealers must also be registered to collect the tire excise tax. Additional information about the tire excise tax in our Publication KS-1530, "Kansas Tire Excise Tax," available from our office or web site: www.ksrevenue.org.

WHO MAY USE THIS EXEMPTION?

Only those tire retailers that have a tire excise tax registration number (see explanation below) from the Kansas Department of Revenue may use this certificate.

WHAT TIRE PURCHASES ARE EXEMPT?

Only new tires intended for resale may be purchased exempt from the tire excise tax (as well as sales tax) with this certificate. A tire retailer or vehicle dealer will use this certificate to purchase new tires exempt from both the tire excise tax and sales tax. The tire retailer will collect the Kansas Retailers' Sales and Tire Excise Tax when the tires are sold to the final user or consumer.

Used, recapped and retreaded tires are not subject to tire excise tax. A business selling used tires should use the Resale Exemption Certificate, Form ST-28A, to purchase its inventory of used tires.

TAX REGISTRATION NUMBERS

This certificate is an exemption from the tire excise tax and also acts as a resale exemption certificate. In order to be exempt, the buyer must provide its Kansas tire excise tax registration number and its Kansas sales tax number. This certificate is not complete unless both numbers are given. A tire excise tax registration number contains eleven digits, the last four of which are always "4000." A typical tire excise tax registration would be 000-0000-4000.