**Memorandum**

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| **Identifying Information:** | **Antique Motor Vehicles** |

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| **Tax Type:** | **Vehicles** |
| **Brief Description:** | **Antique Motor Vehicles** |
| **Keywords:** |  |
| **Effective Date:** | **03/03/1995** |

**Body:**

Department of Revenue
Division of Property Valuation
March 3, 1995

TO: County Appraisers

FROM: Laura E. Johnson, Personal Property Supervisor

RE: Antique Motor Vehicles

It has come to our attention that there may be some confusion as to how antique motor vehicles are taxed. It appears that our division has not issued any guidance regarding this matter since the 1980’s. To remedy this lack of guidance, I am issuing this memorandum.

Antique motor vehicles are defined by K.S.A. 8-166 as “(a)ny vehicle more than thirty-five (35) years old, propelled by a motor using petroleum fuel, steam or electricity or any combination thereof.”

Antique Vehicles - Registration for Two Purposes

Antique motor vehicles are registered for two separate purposes. They are registered for operation on the highways (K.S.A. 8-167(a)) and they are registered for purposes of property taxation (K.S.A. 8-167(b)). A motor vehicle that is registered as an antique motor vehicle for operation on the highways may or may not be registered for purposes of property taxation pursuant to K.S.A. 8-167(b). An antique vehicle is registered for property taxation purposes pursuant to K.S.A. 8-167(b) only if the motor vehicle is the type that is taxed when tagged. A motor vehicle is generally taxed when tagged pursuant to K.S.A. 79-5101 et seq. when it has a gross vehicle weight of 12,000 pounds or less. A motor vehicle may also be taxed when tagged if it is a “recreational vehicle” for purposes of the tax imposed by K.S.A. 79-5118 et seq.

Antique Vehicles - Tax when Tag or Rendition

An antique motor vehicle may be:

(1) motor vehicle with a gross vehicle weight of 12,000 pounds or less (generally taxed when tagged pursuant to K.S.A. 79-5101 et seq.);
(2) a recreational vehicle as defined by K.S.A. 79-5118 (taxed when tagged pursuant to K.S.A. 79-5119 through 79-5125); or
(3) a motor vehicle other than a recreational vehicle with a gross vehicle weight over 12,000 pounds (listed on a rendition and taxed pursuant to K.S.A. 79-306d).

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