**Memorandum**

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| **Identifying Information:** | **Second Stage Manufacturers and Converters** |

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| **Tax Type:** | **Vehicles** |
| **Brief Description:** | **Second Stage Manufacturers and Converters** |
| **Keywords:** |  |
| **Effective Date:** | **03/01/1990** |

**Body:**

KANSAS DEPARTMENT OF REVENUE
Division of Vehicles
Robert B. Docking State Office Building
Topeka, Kansas 66626-0001

SECOND STAGE MANUFACTURERS AND CONVERTERS

As authorized by Kansas statutes and to promote uniformity among the other states and jurisdictions, the following legal opinion regarding second stage manufacturer or a second stage converter has been issued.

A Second Stage Manufacturer is defined by statute as “any person who assembles, installs, or permanently affixes a body, cab, or special unit equipment to a chassis supplied by a first stage manufacturer, distributor, or other supplier and sells the resulting new vehicles to a new vehicle dealer for resale in the state.”
(a) Manufacturers certificate of origin issued by the first and second stage manufacturers will be issued to the franchise dealer and given to the retail purchaser for surrender to the County Treasurer when application is made for certificate of title and registration.
(b) Application for certificate of title will be completed by indicating:
1. The trade name of the second stage manufacturer, such as Winnebago, Coachman, etc.
2. The model year as declared by the second stage manufacturer.
3. The identification number of the first stage manufacturer, such as Ford, Chevrolet, Dodge, etc.

A Second Stage Converter is defined by statute as “any person who is engaged in the business of adding to, subtracting from, or modifying previously assembled or manufactured vehicles and sells the resulting converted vehicle as retail or wholesale. Manufacturers certificate of origin issued by the first stage manufacturer and second stage converter will be issued to the franchise dealer and given to the retail purchaser for surrender to the County Treasurer when application for certificate of title and registration are made.
Application for a certificate of title will be completed by indicating:
1. Trade name of second stage converter.
2. The model year as declared by the first stage manufacturer.
3. The identification number of the first stage manufacturer.

These procedures will become effective immediately and applications for certificates of title will be rejected after February 1, 1981, if proper documents are not submitted at the time of application for certificate of title.

(Revised 3/90)

**Date Composed: 08/07/1998 Date Modified: 10/09/2001**