



### Kit Cars

A kit car is usually a vehicle built using the frame from an existing motor vehicle and the body from a “kit” manufacturer.

Title Documents	
<b>Vehicle Description</b>	<ul style="list-style-type: none"> <li>On the PS2000, record the <b>YEAR</b> that the kit was manufactured (see MCO). Record the kit manufacturer as the <b>MAKE</b> of the vehicle. <i>Do not identify the vehicle as the type of vehicle the kit is designed to resemble.</i></li> </ul>
<b>Manufacturer’s Certificate of Origin (MCO)</b>	<ul style="list-style-type: none"> <li>On the rare occasion, kit cars are manufactured as a complete vehicle (frame, body, engine, etc.). The MCO will indicate this and is the only proof of ownership required.</li> <li>If the MCO stipulates that it is only for the body or body/frame, the customer must supply proof of ownership for other major parts used in the construction of the vehicle.</li> </ul>
<b>Declaration of Reconstruction (PS2015A)</b>	<ul style="list-style-type: none"> <li>Complete Side A (Cars/Trucks/Pickups) Form must be completed in detail and signed by the owner or person doing the construction.</li> </ul>
<b>Original Receipts</b>	<ul style="list-style-type: none"> <li>If the MCO is not for the complete vehicle, the owner must provide original receipts for all major parts used in the construction (frame, engine, transmission etc.). See back of Declaration of Reconstruction for minimum proof of ownership requirements.</li> </ul>
<b>Vehicle Inspection</b>	<ul style="list-style-type: none"> <li>Vehicle must be inspected before a title will be issued.</li> <li>There is <b>no fee</b> for this type of vehicle inspection.</li> <li>When a title is issued, it will have the brand “<b>RECONST</b>” on it.</li> </ul>

Fees	
<b>Sales tax</b>	<ul style="list-style-type: none"> <li>Sales tax is due on the value of the <i>completed</i> vehicle, which includes parts and labor. To determine value, ask the customer for resale value, appraised value, or the insured value of the vehicle.</li> <li>If the vehicle is registered in the Street Rod class – sales tax is \$150</li> </ul>
<b>Application/Title fees</b>	<ul style="list-style-type: none"> <li>All usual application/title fees are due.</li> </ul>
<b>Registration</b>	<ul style="list-style-type: none"> <li>Vehicle Year – Determined by model year on the MCO. It is not the year that assembly was completed.</li> <li>Base value – Use the value established for sales tax purposes.</li> </ul>
<ul style="list-style-type: none"> <li>Passenger Registration</li> <li>Street Rod Class</li> <li>Collector Class</li> </ul>	<ul style="list-style-type: none"> <li>Vehicle qualifies if it was designed and manufactured to resemble a vehicle manufactured prior to 1949. The owner must certify that they have one or more vehicles used for general transportation.</li> <li>Fees: Plate Fee - \$15 for double (\$13 for single) Registration Tax - \$25</li> <li>Most kit cars <b>DO NOT</b> qualify for collector license plates, as they are not 20 years old.</li> </ul>