Opinion No. 74- 60

Mr. James R. Strong
Senior Assistant Regional Counsel
U.S. Postal Service
Memphis, Tennessee 38166

Dear Mr. Strong:

You request our opinion relative to the requirement for registration of vehicles leased to the U.S. Postal Service by private individuals or corporations. You state that the Service leases many of its vehicles for use within Kansas for terms ranging from one to four years. The Service has exclusive use of them during the lease term. You further state that as an "independent establishment of the United States Government, the Postal Service is entitled to the immunities from taxation by state and local governments."

The question arises whether the lessor of such vehicles must register them under Kansas law. K.S.A. 1973 Supp. 8-126(n) provides:

"'Owner.' A person who holds the legal title of a vehicle, or in the event a vehicle is the subject of an agreement for the conditional sale thereof with the right of purchase upon performance of the conditions stated in the agreement and with an immediate right of possession vested in the conditional vendee or in the event a vehicle is subject to a lease of thirty (30) days or more with an immediate right of possession vested in the lessee; or in the event a party having a security interest in a vehicle is entitled to possession, then such conditional vendee or lessee or secured party shall be deemed the owner for the purpose of this act."
K.S.A. 1973 Supp. 8-143a(b) provides in pertinent part:

"That if any such fleet vehicle is subject to a lease for a period of thirty (30) days or more the lessee shall be deemed the fleet owner for the purposes of this subsection."

Accordingly, it is the opinion of this office that the lessee of the vehicles in question need not register them under existing Kansas law.

Yours very truly,

VERN MILLER
Attorney General

VM:DRH:jsm