Session of 2025

HOUSE BILL No. 2133

By Representative Schwertfeger

1-28

AN ACT concerning property taxation; relating to motor vehicles; providing for a property tax exemption for a motor vehicle for firefighters; amending K.S.A. 2024 Supp. 79-5107 and repealing the existing section.

Be it enacted by the Legislature of the State of Kansas:

Section 1. K.S.A. 2024 Supp. 79-5107 is hereby amended to read as follows: 79-5107. (a) Except as provided in subsection (e), the tax imposed by this act upon any motor vehicle, other than a motor vehicle that replaces a motor vehicle previously registered and taxed in this state and to which registration plates are transferred, that has been acquired, or brought into the state, or for any other reason becomes subject to registration after the owner's regular annual motor vehicle registration date, shall become due and payable at the time such motor vehicle becomes subject to registration under the laws of this state and the amount of tax to be paid by the owner for the remainder of the tax year shall be an amount that is equal to $^{1}/_{12}$ of the tax that would have been due upon such motor vehicle for the full registration year, multiplied by the number of full calendar months remaining in the registration year of the owner of such vehicle. Such tax shall be paid at the time of the registration of such motor vehicle.

(b) Except as provided in subsection (e), the tax upon a motor vehicle that replaces a motor vehicle previously registered and taxed in this state and to which registration plates are transferred, that is registered at any time other than the annual registration date prescribed by law for the registration of such motor vehicle, shall be in an amount equal to the amount by which: (1) ~~One-twelfth~~ $^{1}/_{12}$ of the tax that would have been due upon such replacement motor vehicle for the full registration year multiplied by the number of full calendar months remaining in the registration year for such motor vehicle, exceeds (2) ~~one-twelfth~~ $^{1}/_{12}$ of the tax that would have been due for the full registration year upon the motor vehicle replaced multiplied by the number of full calendar months remaining in such registration year. Such tax shall be paid at the time of registration of such replacement vehicle.

(c) Whenever the tax imposed under this act has been paid upon any motor vehicle and title to such vehicle is transferred and no replacement vehicle is substituted therefor such taxpayer shall be entitled to a refund in

an amount equal to $^1/_{12}$ of the tax due upon such motor vehicle for the full registration year, multiplied by the number of full calendar months remaining in such registration year. Whenever the tax imposed under this act upon any replacement motor vehicle for the remainder of the registration year is less than the tax paid on the motor vehicle replaced for the remainder of such registration year, the taxpayer shall be entitled to a refund in the amount that the tax paid upon the vehicle replaced exceeds the tax due upon the replacement vehicle. All refunds shall be paid by the county treasurer from the moneys received from taxes upon motor vehicles imposed by this act that have not been distributed. No refund shall be made under the authority of this subsection for a sum less than $5.

(d) Whenever the tax imposed under this act has been paid upon any motor vehicle and the owner thereof has established residence in another state during such vehicle's registration year, such owner shall be entitled to a refund of such taxes in an amount equal to $^1/_{12}$ of the tax paid upon such motor vehicle for the full registration year, multiplied by the number of full calendar months remaining in such registration year after the month of establishing residence in another state. No such refund shall be allowed unless the owner submits evidence of a valid driver's license and motor vehicle registration in another state to the county treasurer and surrenders the Kansas license plate. All refunds shall be paid by the county treasurer from the moneys received from taxes upon motor vehicles that have not been distributed. No refund shall be made for a sum less than $5.

(e) (1) No tax shall be levied under the provisions of this act upon not more than two motor vehicles that are owned by a resident individual who is:

(A) In the full-time military service of the United States, is absent from this state solely by reason of military orders on the date of such individual's application for registration and such motor vehicles are maintained by such individual outside of this state;

(B) a member of the military service of the United States and is mobilized or deployed on the date of such individual's application for registration;

(C) a full-time member of the military service of the United States, and is stationed in Kansas; or

(D) a current member in good standing of the Kansas army or air national guard or a unit of the reserve forces of the United States military.

(2) No tax shall be levied under the provisions of this act upon one motor vehicle that is owned by a resident individual who is a firefighter that possesses or has been approved for the firefighter license plate pursuant to K.S.A. 8-1,155, and amendments thereto, on the date of such individual's application for registration.

~~(2)~~*(3)* The owner of a motor vehicle not subject to tax pursuant to the

provisions of ~~paragraph (1)~~ *this subsection* who has paid the tax levied under the provisions of K.S.A. 79-5101, and amendments thereto, may apply for a refund with the county treasurer not later than one year from the effective date of this act. The county treasurer shall refund any such taxes previously paid by such owner of a motor vehicle.

~~(3) The provisions of this subsection shall be applicable after December 31, 2021.~~

Sec. 2. K.S.A. 2024 Supp. 79-5107 is hereby repealed.

Sec. 3. This act shall take effect and be in force from and after January 1, 2026, and after its publication in the statute book.