

As Amended by Senate Committee

Session of 2004

SENATE BILL No. 507

By Committee on Federal and State Affairs

2-11

10 AN ACT concerning taxation of motor vehicles; relating to exemptions;
11 military personnel; amending K.S.A. 79-5107 and repealing the exist-
12 ing section.

13
14 *Be it enacted by the Legislature of the State of Kansas:*

15 Section 1. K.S.A. 79-5107 is hereby amended to read as follows: 79-
16 5107. (a) Except as provided in subsection (e), the tax imposed by this
17 act upon any motor vehicle, other than a motor vehicle which replaces a
18 motor vehicle previously registered and taxed in this state and to which
19 registration plates are transferred, which has been acquired, or brought
20 into the state, or for any other reason becomes subject to registration
21 after the owner's regular annual motor vehicle registration date, shall
22 become due and payable at the time such motor vehicle becomes subject
23 to registration under the laws of this state and the amount of tax to be
24 paid by the owner for the remainder of the tax year shall be an amount
25 which is equal to $\frac{1}{2}$ of the tax which would have been due upon such
26 motor vehicle for the full registration year, multiplied by the number of
27 full calendar months remaining in the registration year of the owner of
28 such vehicle. Such tax shall be paid at the time of the registration of such
29 motor vehicle.

30 (b) Except as provided in subsection (e), the tax upon a motor vehicle,
31 which replaces a motor vehicle previously registered and taxed in this
32 state and to which registration plates are transferred, which is registered
33 at any time other than the annual registration date prescribed by law for
34 the registration of such motor vehicle, shall be in an amount equal to the
35 amount by which: (1) One-twelfth of the tax which would have been due
36 upon such replacement motor vehicle for the full registration year mul-
37 tiplied by the number of full calendar months remaining in the registra-
38 tion year for such motor vehicle, exceeds (2) one-twelfth of the tax which
39 would have been due for the full registration year upon the motor vehicle
40 replaced multiplied by the number of full calendar months remaining in
41 such registration year. Such tax shall be paid at the time of registration
42 of such replacement vehicle.

43 (c) Whenever the tax imposed under this act has been paid upon any

1 motor vehicle and title to such vehicle is transferred and no replacement
2 vehicle is substituted therefor such taxpayer shall be entitled to a refund
3 in an amount equal to $\frac{1}{12}$ of the tax due upon such motor vehicle for the
4 full registration year, multiplied by the number of full calendar months
5 remaining in such registration year. Whenever the tax imposed under this
6 act upon any replacement motor vehicle for the remainder of the regis-
7 tration year is less than the tax paid on the motor vehicle replaced for the
8 remainder of such registration year, the taxpayer shall be entitled to a
9 refund in the amount by which the tax paid upon the vehicle replaced
10 exceeds the tax due upon the replacement vehicle. All refunds shall be
11 paid by the county treasurer from the moneys received from taxes upon
12 motor vehicles imposed by this act which have not been distributed. No
13 refund shall be made under the authority of this subsection for a sum less
14 than \$5.

15 (d) Whenever the tax imposed under this act has been paid upon any
16 motor vehicle and the owner thereof has established residence in another
17 state during such vehicle's registration year, such owner shall be entitled
18 to a refund of such taxes in an amount equal to $\frac{1}{12}$ of the tax paid upon
19 such motor vehicle for the full registration year, multiplied by the number
20 of full calendar months remaining in such registration year after the
21 month of establishing residence in another state. No such refund shall be
22 allowed unless and until the owner submits to the county treasurer evi-
23 dence of a valid driver's license and motor vehicle registration in another
24 state, and surrenders the Kansas license plate. All refunds shall be paid
25 by the county treasurer from the moneys received from taxes upon motor
26 vehicles which have not been distributed. No refund shall be made for a
27 sum less than \$5.

28 (e) No tax shall be levied under the provisions of this act upon ~~any~~
29 ~~motor vehicle which is~~ **not more than two motor vehicles which are**
30 owned by a resident individual who is in the full-time regular military
31 service of the United States and absent from this state solely by reason
32 of military orders and which is maintained by such individual outside of
33 ~~this state~~ on the date of such individual's application for registration.

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

35 Sec. 3. This act shall take effect and be in force from and after its
36 publication in the statute book.