

## SENATE BILL No. 438

By Committee on Assessment and Taxation

1-24

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9 AN ACT concerning personal property taxation; relating to motor vehi-  
10 cles; computation of amount of tax; amending K.S.A. 79-5105 and re-  
11 pealing the existing section.  
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13 *Be it enacted by the Legislature of the State of Kansas:*

14 Section 1. K.S.A. 79-5105 is hereby amended to read as follows: 79-  
15 5105. (a) A tax is hereby levied upon every motor vehicle, as the same is  
16 defined by K.S.A. 79-5101, and amendments thereto, in an amount which  
17 shall be determined in the manner hereinafter prescribed, except that:  
18 (1) (A) For 1995, the tax on any motorcycle shall not be less than \$6 and  
19 the tax on any other motor vehicle shall not be less than \$12; and (B) the  
20 tax on each motor vehicle the age of which is 15 years or older shall not  
21 be more than \$12; and (2) for 1996, and each year thereafter: (A) The  
22 tax on any motorcycle shall not be less than \$12 and the tax on any other  
23 motor vehicle shall not be less than \$24, except as otherwise provided by  
24 clause (B) and (C); (B) the tax on any motorcycle the model year of which  
25 is 1980 or earlier shall be \$6 and the tax on any other motor vehicle the  
26 model year of which is 1980 or earlier shall be \$12; and (C) if the tax on  
27 any motorcycle in 1995 was more than \$6 but less than \$12, the tax shall  
28 be determined for 1996 and each year thereafter in the manner herein-  
29 after prescribed but shall not be less than \$6, and if the tax on any other  
30 motor vehicle in 1995 was more than \$12 but less than \$24, the tax shall  
31 be determined for 1996 and each year thereafter in the manner herein-  
32 after prescribed but shall not be less than \$12.

33 (b) The amount of such tax on a motor vehicle shall be computed by:  
34 (1) Determining the amount representing the midpoint of the values in-  
35 cluded within the class in which such motor vehicle is classified under  
36 K.S.A. 79-5102 or 79-5103, and amendments thereto, except that the  
37 midpoint of class 20 shall be \$21,000 plus \$2,000 for each \$2,000 or  
38 portion thereof by which the trade-in value of the vehicle exceeds  
39 \$22,000; (2) if the model year of the motor vehicle is a year other than  
40 the year for which the tax is levied, by reducing such midpoint amount  
41 by an amount equal to 16% in 1995, and all years prior thereto, and 15%  
42 in 1996, and all years thereafter, of the remaining balance for each year  
43 of difference between the model year of the motor vehicle and the year

1 for which the tax is levied if the model year of the motor vehicle is 1981  
2 or a later year or (B) the remaining balance for each year of difference  
3 between the year 1980 and the year for which the tax is levied if the  
4 model year of the motor vehicle is 1980 or any year prior thereto; (3) by  
5 multiplying the amount determined after application of clause (2) above  
6 by 30% during calendar year 1995, 28.5% during the calendar year 1996,  
7 26.5% during the calendar year 1997, 24.5% during the calendar year  
8 1998, 22.5% during the calendar year 1999, and 20% during *calendar*  
9 *years 2000 through 2006, 19% during the calendar year 2007, 18% during*  
10 *the calendar year 2008, 16% during the calendar year 2009, 14% during*  
11 *the calendar year 2010, and 12% during the calendar year 2011, and all*  
12 *calendar years thereafter, which shall constitute the taxable value of the*  
13 *motor vehicle; and (4) by multiplying the taxable value of the motor ve-*  
14 *hicle produced under clause (3) above by the county average tax rate.*

15 (c) The "county average tax rate" means the total amount of general  
16 property taxes levied within the county by the state, county and all other  
17 taxing subdivisions levying such taxes within such county in the second  
18 calendar year before the calendar year in which the owner's full registra-  
19 tion year begins divided by the total assessed tangible valuation of prop-  
20 erty within such county as of November 1 of such second calendar year  
21 before the calendar year in which the owner's full registration year begins  
22 as certified by the secretary of revenue, except that: (1) As of November  
23 1, 1994, such rate shall be computed without regard to 11.429% of the  
24 general property taxes levied by school districts pursuant to K.S.A. 72-  
25 6431, and amendments thereto; (2) as of November 1, 1995, such rate  
26 shall be computed without regard to 31.429% of the general property  
27 taxes levied by school districts pursuant to K.S.A. 72-6431, and amend-  
28 ments thereto; (3) as of November 1, 1996, such rate shall be computed  
29 without regard to 54.286% of the general property taxes levied by school  
30 districts pursuant to K.S.A. 72-6431, and amendments thereto; (4) as of  
31 November 1, 1997, such rate shall be computed without regard to 70.36%  
32 of the general property taxes levied by school districts pursuant to K.S.A.  
33 72-6431, and amendments thereto; ~~and (5) as of November 1, 1998, and~~  
34 ~~such date in all years thereafter~~ *and as of each November in all years*  
35 *through 2005, such rate shall be computed without regard to the general*  
36 *property taxes levied by school districts pursuant to K.S.A. 72-6431, and*  
37 *amendments thereto; (6) as of November 1, 2006, such rate shall be com-*  
38 *puted without regard to 25% of the general property taxes levied by school*  
39 *districts pursuant to K.S.A. 72-6431, and amendments thereto; (7) as of*  
40 *November 1, 2007, such rate shall be computed without regard to 50%*  
41 *of the general property taxes levied by school districts pursuant to K.S.A.*  
42 *72-6431, and amendments thereto; (8) as of November 1, 2008, such rate*  
43 *shall be computed without regard to 75% of the general property taxes*

1 *levied by school districts pursuant to K.S.A. 72-6431, and amendments*  
2 *thereto; and as of November 1, 2009, and as of each November 1 in all*  
3 *years, thereafter, such rate shall be computed with regard to all of the*  
4 *general property taxes levied by school districts pursuant to K.S.A. 72-*  
5 *6431, and amendments thereto.*

6     Sec. 2. K.S.A. 79-5105 is hereby repealed.

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