

*As Amended by Senate Committee*

Session of 2009

**SENATE BILL No. 242**

By Committee on Assessment and Taxation

2-6

10 AN ACT concerning personal property taxation; relating to motor vehi-  
11 cles; computation of amount of tax; amending K.S.A. 79-5105 and re-  
12 pealing the existing section.  
13

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

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

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

1 of difference between the model year of the motor vehicle and the year  
2 for which the tax is levied if the model year of the motor vehicle is 1981  
3 or a later year or (B) the remaining balance for each year of difference  
4 between the year 1980 and the year for which the tax is levied if the  
5 model year of the motor vehicle is 1980 or any year prior thereto; (3) by  
6 multiplying the amount determined after application of clause (2) above  
7 by 30% during calendar year 1995, 28.5% during the calendar year 1996,  
8 26.5% during the calendar year 1997, 24.5% during the calendar year  
9 1998, 22.5% during the calendar year 1999, and 20% during *calendar*  
10 *years 2000 through 2009, 19% during calendar year 2010, 18% during*  
11 *calendar year 2011, ~~16%~~ 17% during calendar year 2012, ~~14%~~ 16%*  
12 *during calendar year 2013, and ~~12%~~ 15% during calendar year 2014, and*  
13 *all calendar years thereafter, except that if the amount provided for*  
14 *transfer to the local ad valorem tax reduction fund pursuant to*  
15 *K.S.A. 79-2959, and amendments thereto, as of July 1, 2009, is trans-*  
16 *ferred during fiscal year 2013, then 14% during calendar year*  
17 *2015, if the amount provided for transfer to the local ad valorem*  
18 *tax reduction fund pursuant to K.S.A. 79-2959, and amendments*  
19 *thereto, as of July 1, 2009, is transferred during fiscal year 2014,*  
20 *then 13% during calendar 2016, and if the amount provided for*  
21 *transfer to the local ad valorem tax reduction fund pursuant to*  
22 *K.S.A. 79-2959, and amendments thereto, as of July 1, 2009, is trans-*  
23 *ferred during fiscal year 2015, then 12% during calendar year*  
24 *2017, and all calendar years thereafter, and subject to if a transfer*  
25 *is made as provided in this subsection during fiscal years 2013 or*  
26 *2014 but not in a subsequent fiscal year, then the percent multiplier*  
27 *shall remain at that level for that calendar year and all calendar*  
28 *years thereafter, which shall constitute the taxable value of the motor*  
29 *vehicle; and (4) by multiplying the taxable value of the motor vehicle*  
30 *produced under clause (3) above by the county average tax rate.*

31 (c) The “county average tax rate” means the total amount of general  
32 property taxes levied within the county by the state, county and all other  
33 taxing subdivisions levying such taxes within such county in the second  
34 calendar year before the calendar year in which the owner’s full registra-  
35 tion year begins divided by the total assessed tangible valuation of prop-  
36 erty within such county as of November 1 of such second calendar year  
37 before the calendar year in which the owner’s full registration year begins  
38 as certified by the secretary of revenue, except that: (1) As of November  
39 1, 1994, such rate shall be computed without regard to 11.429% of the  
40 general property taxes levied by school districts pursuant to K.S.A. 72-  
41 6431, and amendments thereto; (2) as of November 1, 1995, such rate  
42 shall be computed without regard to 31.429% of the general property  
43 taxes levied by school districts pursuant to K.S.A. 72-6431, and amend-

1 ments thereto; (3) as of November 1, 1996, such rate shall be computed  
2 without regard to 54.286% of the general property taxes levied by school  
3 districts pursuant to K.S.A. 72-6431, and amendments thereto; (4) as of  
4 November 1, 1997, such rate shall be computed without regard to 70.36%  
5 of the general property taxes levied by school districts pursuant to K.S.A.  
6 72-6431, and amendments thereto; ~~and~~ (5) as of November 1, 1998, ~~and~~  
7 ~~such date in all years thereafter~~ *and as of each November in all years*  
8 *through 2008*, such rate shall be computed without regard to the general  
9 property taxes levied by school districts pursuant to K.S.A. 72-6431, and  
10 amendments thereto; (6) *as of November 1, 2009, such rate shall be com-*  
11 *puted with regard to ~~25%~~ **20%** of the general property taxes levied by*  
12 *school districts pursuant to K.S.A. 72-6431, and amendments thereto;* (7)  
13 *as of November 1, 2010, such rate shall be computed with regard to ~~50%~~*  
14 ***40%** of the general property taxes levied by school districts pursuant to*  
15 *K.S.A. 72-6431, and amendments thereto;* (8) *as of November 1, 2011,*  
16 *such rate shall be computed with regard to ~~75%~~ **60%** of the general prop-*  
17 *erty taxes levied by school districts pursuant to K.S.A. 72-6431, and*  
18 *amendments thereto;* ~~and~~ (9) *as of November 1, 2012, **such rate shall be***  
19 ***computed with regard to 80% of the general property taxes levied***  
20 ***by school districts pursuant to K.S.A. 72-6431, and amendments***  
21 ***thereto; and (10) as of November 1, 2013, and as of each November***  
22 ***1 in all years, thereafter, such rate shall be computed with regard to all***  
23 ***of the general property taxes levied by school districts pursuant to K.S.A.***  
24 ***72-6431, and amendments thereto.***

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

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