

CHAPTER 26
SENATE BILL No. 464

AN ACT concerning payment of taxes; amending K.S.A. 24-623 and 79-2301 and K.S.A. 2009 Supp. 8-173 and repealing the existing sections.

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

Section 1. K.S.A. 2009 Supp. 8-173 is hereby amended to read as follows: 8-173. (a) An application for registration of a vehicle as provided in article 1 of chapter 8 of the Kansas Statutes Annotated, and amendments thereto, shall not be accepted unless the person making such application shall exhibit:

(1) A receipt showing that such person has paid all personal property taxes levied against such person for the preceding year, including taxes upon such vehicle, except that if such application is made before ~~June 21~~ *May 11* such receipt need show payment of only one-half the preceding year's tax; or

(2) evidence that such vehicle was assessed for taxation purposes by a state agency, or was assessed as stock in trade of a merchant or manufacturer or was exempt from taxation under the laws of this state.

(b) An application for registration of a vehicle as provided in article 1 of chapter 8 of the Kansas Statutes Annotated shall not be accepted if the records of the county treasurer show that the applicant is delinquent and owes personal property taxes levied against the applicant for any preceding year.

(c) An application for registration or renewal of registration of a motor vehicle shall not be accepted until the applicant signs a certification, provided by the director of motor vehicles, certifying that the applicant has and will maintain, during the period of registration, the required insurance, self insurance or other financial security required pursuant to K.S.A. 40-3104, and amendments thereto.

(d) An application for registration or renewal of registration of a vehicle shall not be accepted if the applicant is unable to provide proof of the insurance, self insurance or other financial security required by article 31 of chapter 40 of the Kansas Statutes Annotated. Proof of insurance shall be verified by examination of the insurance card or other documentation issued by an insurance company, a certificate of self insurance issued by the commissioner, a binder of insurance, a certificate of insurance, a motor carrier identification number issued by the state corporation commission, proof of insurance for vehicles covered under a fleet policy, a commercial policy covering more than one vehicle or a policy of insurance required by K.S.A. 40-3104, and amendments thereto, and for vehicles used as part of a drivers education program, a dealership contract and a copy of a motor vehicle liability insurance policy issued to a school district or accredited nonpublic school. Examination of a photocopy or facsimile of any of these documents shall suffice for verification of registration or renewal. Proof of insurance may also be verified on-line or electronically and the commissioner of insurance may require, by duly adopted rules and regulations, any motor vehicle liability insurance company authorized to do business in this state to provide verification of insurance in that manner. Any motor vehicle liability insurance company which is providing verification of insurance on-line or electronically on the day preceding the effective date of this act may continue to do so in the same manner and shall be deemed to be in compliance with this section.

Sec. 2. K.S.A. 24-623 is hereby amended to read as follows: 24-623. All the assessments of real property and easements shall be a lien against the said property assessed from and after the first day of November in the year in which it is assessed and shall draw interest at the rate of ten percent per annum from the ~~20th day of June~~ *10th day of May* of the year following such assessment. And such lien is not removed until the assessments in the same manner as other taxes against real estate are collected, and the taxation laws of the state for the collection and sale of land for such taxes are hereby made applicable to the collection of assessments under this act and when bonds have been issued by the drainage district the taxes so collected to pay the same shall constitute a sinking fund to be used for the payment of said bonds and the interest thereon.

Sec. 3. K.S.A. 79-2301 is hereby amended to read as follows: 79-

2301. All real estate on which the taxes shall not have been paid as provided by law on or before ~~the twentieth day of June~~ *May 10* in each year, commencing with the year 1941, shall be subject to sale as hereinafter provided.

Sec. 4. K.S.A. 24-623 and 79-2301 and K.S.A. 2009 Supp. 8-173 are hereby repealed.

Sec. 5. This act shall take effect and be in force from and after its publication in the statute book.

Approved March 24, 2010.
