

**HOUSE BILL No. 2133**

By Representative Schwertfeger

1-28

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

5  
6 *Be it enacted by the Legislature of the State of Kansas:*

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

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

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

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

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

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

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

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

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

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

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

43 (2)(3) The owner of a motor vehicle not subject to tax pursuant to the

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

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

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

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