

HOUSE BILL No. 2119

By Committee on Veterans, Military and Homeland Security

1-29

1 AN ACT concerning personal property taxation; relating to motor
2 vehicles; exemptions; members of military service and active guard and
3 reservists; amending K.S.A. 2012 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. 2012 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 which
10 replaces a motor vehicle previously registered and taxed in this state and to
11 which registration plates are transferred, which has been acquired, or
12 brought into the state, or for any other reason becomes subject to
13 registration after the owner's regular annual motor vehicle registration
14 date, shall become due and payable at the time such motor vehicle
15 becomes subject to registration under the laws of this state and the amount
16 of tax to be paid by the owner for the remainder of the tax year shall be an
17 amount which is equal to $\frac{1}{12}$ of the tax which would have been due upon
18 such motor vehicle for the full registration year, multiplied by the number
19 of full calendar months remaining in the registration year of the owner of
20 such vehicle. Such tax shall be paid at the time of the registration of such
21 motor vehicle.

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

35 (c) Whenever the tax imposed under this act has been paid upon any
36 motor vehicle and title to such vehicle is transferred and no replacement

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

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

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

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

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

34 (C) *who is a full-time member of the military service of the United*
35 *States, and is stationed in Kansas, or who is a full-time active guard and*
36 *reservist member of the Kansas army or air national guard or a Kansas*
37 *unit of the reserve forces of the United States under authority of title 10 or*
38 *title 32 of the U.S. code, and is stationed or assigned in Kansas.*

39 (2) The owner of a motor vehicle not subject to tax pursuant to the
40 provisions of subsection (e)(1) who has paid the tax levied under the
41 provisions of K.S.A. 79-5101, and amendments thereto, may apply for a
42 refund with the county treasurer not later than one year from the effective
43 date of this act. The county treasurer shall refund any such taxes

1 previously paid by such owner of a motor vehicle.

2 The provisions of this subsection shall be applicable on and after
3 December 31, ~~2003~~ 2013.

4 Sec. 2. K.S.A. 2012 Supp. 79-5107 is hereby repealed.

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