

**Comparison of Disposition of Revenue Under Current Law
and HB 2305 (As Amended by the House Committee of the Whole)**

	Current Law	HB 2503
Passenger Vehicle Registration Fee	\$ 30.00	\$ 30.00
Additional Fees:		
Service Fee	5.00	5.00
Modernization Surcharge:	4.00	4.00
KS Highway Patrol Staffing and Training Surcharge (created by Sub. for SB 335)	-	-
Law Enforcement Training Center Surcharge (created by Sub. for SB 335)	-	-
Total Registration Fee:	<u>\$ 39.00</u>	<u>\$ 39.00</u>
Revenue from Modernization Surcharge, Staffing and Training, and Law Enforcement Training Center Surcharge by Fund (w/ anticipated FY 17 amounts):		
State Highway Fund	\$ 9.2 million	\$ -
<i>Department of Revenue</i> - Modernization Fund (\$1 of modernization surcharge directed to the fund, in an amount not to exceed \$1.0m)	1.0 million	1.0 million
<i>Department of Administration</i> - Digital Imaging Fund (\$1 of modernization surcharge directed to the fund, in an amount not to exceed \$1.0m)	1.0 million	1.0 million
<i>Kansas Bureau of Investigation</i> - Criminal Justice Information System Line Fund (\$1 of modernization surcharge directed to the fund, in an amount not to exceed \$1.0m)	1.0 million	1.0 million
<i>Kansas Highway Patrol</i> - Staffing and Training Fund (created by HB 2305 and Sub. for SB 335)	-	6.1 million
Law Enforcement Training Center Fund (created by Sub. for SB 335)	-	-
Currently Unspecified	<u>-</u>	<u>3.1 million</u>
Total Revenue Generated from Modernization, Training and Staffing, and Law Enforcement Training Center Surcharge:	<u>\$ 12.2 million</u>	<u>\$ 12.2 million</u>

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TAXES AND FEES PAID AT VEHICLE REGISTRATION

Questions regularly are raised about the proportion of the moneys paid at vehicle registration that are registration fees (generally directed to the State Highway Fund) or *ad valorem* tax paid to counties. For all but the least valuable vehicles, the taxes are the larger portion. The table below illustrates this, with the range of *ad valorem* taxes across the state shown; each county applies its own mill levy. Statutory citations are provided in the notes below.

Vehicle Taxes and Registration Fees for a Sample of Vehicles

Vehicle Description and 2015 Value	2016 Motor Vehicle <i>Ad Valorem</i> Tax ⁱ	Registration fees ⁱⁱ
2016 Audi A6 Quattro Premium Plus Value: \$49,000	\$1,974 <i>\$1,286</i> \$675	\$39
2016 Ford Edge 4-door SE, AWD Value: \$27,000	\$1,088 <i>\$709</i> \$372	\$39
2016 Hyundai Elantra 4-door Auto Value Edition Value: \$17,000	\$685 <i>\$446</i> \$234	\$39
2014 Smart Fortwo 2-door Passion Value: \$9,031	\$364 <i>\$227</i> \$124	\$39

- i The *ad valorem* tax equals value times mill levy times the assessment rate. The assessment rate is 20 percent for all the vehicles listed above (KSA 79-5105) except the 2014 Kenworth truck; its assessment rate is 30 percent (KSA 2015 Supp. 79-1439). The 2016 motor vehicle *ad valorem* tax levies used in this example are as follows: the highest in the state (Smith County), 0.201473; the state average (in italics), 0.131259; and the lowest in the state (Coffey County), 0.068916. Rates for other counties are available from "Motor Vehicle County Levy Certification" ("2016 MVCLC" used for this memorandum) at <http://www.ksrevenue.org/pvdpersonal.html>. The reported tax is rounded to the nearest dollar.
- ii The registration fee for nearly all passenger vehicles is \$30 (KSA 2015 Supp. 8-143). The total includes the \$4 modernization surcharge (KSA 2015 Supp. 75-5160) and a \$5 service fee (KSA 2015 Supp. 8-145d). Voluntary additional fees that could apply include \$40 for a personalized license plate (KSA 8-132(c)) and a satellite registration fee of not more than \$5 per vehicle (KSA 2015 Supp. 8-145d). Registration fees for trucks vary by weight and use; the example above assumes the Chevrolet 2500 and the Kenworth truck are not farm vehicles, for which registration fees are lower.

Kansas Vehicle Registration and Driver Licence Fees, Calendar Year 2014

Vehicle Registration Fees *		Vehicle Registration Fees (cont.) *	
Automobiles		Urban Buses: 8-30 passengers	
0 - 3000 lbs	\$30.00	31 - 39 passengers	\$35.00
3001 - 3999 lbs	\$30.00	over 39 passengers	\$50.00
4000 - 4500 lbs	\$30.00	Transit Authorities	\$80.00
over 4500 lbs	\$40.00	Trailers:	\$2.00
County Registrations		8M	\$35.00
Regular Truck - gross weight to:		12M	\$45.00
12M	\$40.00	Over 12 M	\$55.00
16M	\$202.00	Drive-Away, first	\$64.00
20M	\$232.00	Drive-Away, others	\$38.00
24M	\$297.00	Antique, Regular	\$40.00
26M	\$412.00	Antique, Personalized	\$40.00
30M	\$412.00	Amateur Radio	\$1.00 + standard fee
36M	\$475.00	Special Interest	\$26.00
42M	\$575.00	National Guard	standard fee
48M	\$705.00	Pearl Harbor Survivor	standard fee
54M	\$905.00	Disabled	standard fee
60M	\$1,145.00	Purple Heart	standard fee
66M	\$1,345.00	Veteran	standard fee
74M	\$1,670.00	Educational Institution	varies
80M	\$1,870.00	Disabled Veteran, Ex-POW	free
85M	\$2,070.00	Medal of Honor	free
Local, 6000 Mile & Custom Harvest Trucks to:		Firefighter	standard fee
16M	\$82.00	Veterans	standard fee
20M	\$202.00	Emergency Medical Services	standard fee
24M	\$232.00	Breast Cancer Research and Outreach	standard fee
26M	\$277.00	Support Kansas Arts	standard fee
30M	\$277.00	Boy Scouts of America	standard fee
36M	\$315.00	Vietnam Veteran	standard fee
42M	\$345.00	Pet Friendly	standard fee
48M	\$415.00	Motorcycles	\$16.00
54M	\$515.00	Motor Bikes	\$11.00
60M	\$615.00	Dealer, full-privilege	\$350.00
66M	\$715.00	Dealer, regular, first	\$275.00
74M	\$895.00	Dealer, regular, others	\$25.00
80M	\$1,025.00	Personalized (one-time)	\$40.00
85M	\$1,145.00	Interstate	
Farm Truck - gross weight to:		72 Hour	\$26.00
16M	\$57.00	30 Day	varies by weight
20M	\$142.00	Apportioned & Qtrr	varies by weight
24M	\$152.00	Job Hunter's Permit	\$26.00
26M	\$172.00	Modified Cab Card	\$1.00
36M	\$172.00	Replacement Cab Card	\$3.00
54M	\$173.00	Driver License Fees	
60M	\$325.00	Class A/B	\$32.00
66M	\$505.00	Class C	\$26.00
85M	\$743.00	Class M	\$20.50
County Qtrr Pay	1/4 of annual fee	CDL Class A, B or C	\$26.00
County 72 Hour	\$26.00	CDL Endorsements/each	\$10.00
County 30 Day	varies by weight	Hazardous Material Endorsement Fee	\$95.00
		CDL Instruction Permit	\$9.00
		Instructional Permit	\$6.00
		Farm Permit	\$12.00
		Exam	\$3.00
		Re-Exam on original application	\$1.50
		DUI Exam	\$25.00
		Duplicate	\$12.00
		Identification Card	\$22.00
		Senior (age 65 and over)/	\$18.00
		Handicapped ID Card	
		Penalty	\$1.00
		Photo	\$8.00
		Concealed Carry	\$15.00

* For all county-registered vehicles add \$5.00 county fee; and for new plates add a 50¢ reflector fee.

Effective 1/1/1993, the gross weight category of 24-30M is split into 24-26M and 26-30M. The registration fees for 24-26M & 26-30M are the same as the current 30M (92 Sess Ch 101 §1 & 2).