

## 2021 Kansas Statutes

**79-5109. Allocation and distribution of tax receipts; payment of tax receipts to the state.** (a) All moneys received from taxes levied upon motor vehicles under the provisions of K.S.A. 79-5101 to 79-5115, inclusive, and amendments thereto, shall be allocated to the tax levy unit in which the tax situs of each motor vehicle is located. The term "tax levy unit" means an area within a county the tangible property of which is subject to the same total tax levies, levied by the same taxing subdivisions of the state. Moneys allocated to such tax levy units shall be distributed among the state and all taxing subdivisions levying taxes against tangible property within such unit in the proportion prescribed by K.S.A. 79-5111, and amendments thereto, for estimating the amounts thereof for budgeting.

(b) The county treasurer shall remit all moneys allocated and credited to the state from the proceeds of taxes levied upon motor vehicles to the state treasurer as provided in this subsection. The county treasurer, on or before October 31, January 20, March 20, June 5 and September 20 of each year, shall distribute to the state treasurer all such taxes allocated and credited to the state from the proceeds of taxes collected through the month prior to the month of the distribution date. Upon receipt of such moneys, the state treasurer shall deposit the same in the state treasury and shall credit  $\frac{2}{3}$  of each such deposit to the Kansas educational building fund and  $\frac{1}{3}$  of each such deposit to the state institutions building fund except that for moneys received during the period from January 1, 2004, through December 31, 2004, inclusive, 40% of each such deposit shall be credited to the Kansas educational building fund, 20% of each such deposit shall be credited to the state institutions building fund and 40% of each such deposit shall be credited to the state general fund.

**History:** L. 1979, ch. 309, § 9; L. 1981, ch. 381, § 3; L. 1982, ch. 427, § 1; L. 1984, ch. 368, § 1; L. 1986, ch. 360, § 4; L. 1987, ch. 357, § 3; L. 1990, ch. 337, § 3; L. 1997, ch. 126, § 30; L. 2003, ch. 146, § 10.; Jan. 1, 2004.