

As Amended by House Committee

Session of 2005

HOUSE BILL No. 2057

By Committee on Taxation

1-13

10 AN ACT concerning personal property taxation; relating to valuation of
11 rebuilt motor vehicles; amending K.S.A. 79-5105 and repealing the
12 existing section.
13

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

15 Section 1. K.S.A. 79-5105 is hereby amended to read as follows: 79-
16 5105. (a) A tax is hereby levied upon every motor vehicle, as the same is
17 defined by K.S.A. 79-5101, and amendments thereto, in an amount which
18 shall be determined in the manner hereinafter prescribed, except that:
19 (1) (A) For 1995, the tax on any motorcycle shall not be less than \$6 and
20 the tax on any other motor vehicle shall not be less than \$12; and (B) the
21 tax on each motor vehicle the age of which is 15 years or older shall not
22 be more than \$12; and (2) for 1996, and each year thereafter: (A) The
23 tax on any motorcycle shall not be less than \$12 and the tax on any other
24 motor vehicle shall not be less than \$24, except as otherwise provided by
25 clause (B) and (C); (B) the tax on any motorcycle the model year of which
26 is 1980 or earlier shall be \$6 and the tax on any other motor vehicle the
27 model year of which is 1980 or earlier shall be \$12; and (C) if the tax on
28 any motorcycle in 1995 was more than \$6 but less than \$12, the tax shall
29 be determined for 1996 and each year thereafter in the manner herein-
30 after prescribed but shall not be less than \$6, and if the tax on any other
31 motor vehicle in 1995 was more than \$12 but less than \$24, the tax shall
32 be determined for 1996 and each year thereafter in the manner herein-
33 after prescribed but shall not be less than \$12.

34 (b) The amount of such tax on a motor vehicle shall be computed by:
35 (1) Determining the amount representing the midpoint of the values in-
36 cluded within the class in which such motor vehicle is classified under
37 K.S.A. 79-5102 or 79-5103, and amendments thereto, except that: (A)
38 The midpoint of class 20 shall be \$21,000 plus \$2,000 for each \$2,000 or
39 portion thereof by which the trade-in value of the vehicle exceeds
40 \$22,000; and (B) *in tax year 2006 and thereafter, the classification of a*
41 *motor vehicle for which a rebuilt salvage title, as defined in K.S.A. 8-197,*
42 *and amendments thereto, or a formerly nonhighway title, branded as*
43 *wrecked or damaged, flood or fire, has been issued, the midpoint amount*

1 ~~shall be reduced by an amount equal to 25%~~ **shall be reduced by two**
2 **classes**; (2) if the model year of the motor vehicle is a year other than
3 the year for which the tax is levied, by reducing such midpoint amount
4 by an amount equal to 16% in 1995, and all years prior thereto, and 15%
5 in 1996, and all years thereafter, of the remaining balance for each year
6 of difference between the model year of the motor vehicle and the year
7 for which the tax is levied if the model year of the motor vehicle is 1981
8 or a later year or (B) the remaining balance for each year of difference
9 between the year 1980 and the year for which the tax is levied if the
10 model year of the motor vehicle is 1980 or any year prior thereto; (3) by
11 multiplying the amount determined after application of clause (2) above
12 by 30% during calendar year 1995, 28.5% during the calendar year 1996,
13 26.5% during the calendar year 1997, 24.5% during the calendar year
14 1998, 22.5% during the calendar year 1999, and 20% during all calendar
15 years thereafter, which shall constitute the taxable value of the motor
16 vehicle; and (4) by multiplying the taxable value of the motor vehicle
17 produced under clause (3) above by the county average tax rate.

18 (c) The “county average tax rate” means the total amount of general
19 property taxes levied within the county by the state, county and all other
20 taxing subdivisions levying such taxes within such county in the second
21 calendar year before the calendar year in which the owner’s full registra-
22 tion year begins divided by the total assessed tangible valuation of prop-
23 erty within such county as of November 1 of such second calendar year
24 before the calendar year in which the owner’s full registration year begins
25 as certified by the secretary of revenue, except that: (1) As of November
26 1, 1994, such rate shall be computed without regard to 11.429% of the
27 general property taxes levied by school districts pursuant to K.S.A. 72-
28 6431, and amendments thereto; (2) as of November 1, 1995, such rate
29 shall be computed without regard to 31.429% of the general property
30 taxes levied by school districts pursuant to K.S.A. 72-6431, and amend-
31 ments thereto; (3) as of November 1, 1996, such rate shall be computed
32 without regard to 54.286% of the general property taxes levied by school
33 districts pursuant to K.S.A. 72-6431, and amendments thereto; (4) as of
34 November 1, 1997, such rate shall be computed without regard to 70.36%
35 of the general property taxes levied by school districts pursuant to K.S.A.
36 72-6431, and amendments thereto; and (5) as of November 1, 1998, and
37 such date in all years thereafter, such rate shall be computed without
38 regard to the general property taxes levied by school districts pursuant to
39 K.S.A. 72-6431, and amendments thereto.

40 Sec. 2. K.S.A. 79-5105 is hereby repealed.

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