

SENATE BILL No. 8

By Committee on Ways and Means

6-23

9 AN ACT concerning taxation of motor vehicles; relating to exemptions
10 for certain members of military service; amending K.S.A. 2004 Supp.
11 79-5107, as amended by section 1 of 2005 House Bill No. 2187, and
12 repealing the existing section.
13

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

15 Section 1. K.S.A. 2004 Supp. 79-5107, as amended by section 1 of
16 2005 House Bill No. 2187, is hereby amended to read as follows: 79-5107.

17 (a) Except as provided in subsection (e), the tax imposed by this act upon
18 any motor vehicle, other than a motor vehicle which replaces a motor
19 vehicle previously registered and taxed in this state and to which regis-
20 tration plates are transferred, which has been acquired, or brought into
21 the state, or for any other reason becomes subject to registration after
22 the owner's regular annual motor vehicle registration date, shall become
23 due and payable at the time such motor vehicle becomes subject to reg-
24 istration under the laws of this state and the amount of tax to be paid by
25 the owner for the remainder of the tax year shall be an amount which is
26 equal to $\frac{1}{12}$ of the tax which would have been due upon such motor
27 vehicle for the full registration year, multiplied by the number of full
28 calendar months remaining in the registration year of the owner of such
29 vehicle. Such tax shall be paid at the time of the registration of such motor
30 vehicle.

31 (b) Except as provided in subsection (e), the tax upon a motor vehicle,
32 which replaces a motor vehicle previously registered and taxed in this
33 state and to which registration plates are transferred, which is registered
34 at any time other than the annual registration date prescribed by law for
35 the registration of such motor vehicle, shall be in an amount equal to the
36 amount by which: (1) One-twelfth of the tax which would have been due
37 upon such replacement motor vehicle for the full registration year mul-
38 tiplied by the number of full calendar months remaining in the registra-
39 tion year for such motor vehicle, exceeds (2) one-twelfth of the tax which
40 would have been due for the full registration year upon the motor vehicle
41 replaced multiplied by the number of full calendar months remaining in
42 such registration year. Such tax shall be paid at the time of registration
43 of such replacement vehicle.

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

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

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

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

36 ~~(2)~~ (B) who is a member of the military service of the United States
37 and is mobilized or deployed on the date of such individual's application
38 for registration.

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 pro-*
41 *visions of K.S.A. 79-5101, and amendments thereto, may apply for a re-*
42 *fund 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 previ-*

1 *ously paid by such owner of a motor vehicle.*

2 (3) The provisions of this subsection shall be applicable on and after
3 December 31, ~~2004~~ 2003.

4 Sec. 2. K.S.A. 2004 Supp. 79-5107, as amended by section 1 of
5 House Bill No. 2187 is hereby repealed.

6 Sec. 3. This act shall take effect and be in force from and after its
7 publication in the Kansas register.