

HOUSE BILL No. 2380

By Committee on Taxation

3-11

9 AN ACT concerning taxation of motor vehicles; relating to exemptions
10 for certain members of military service; amending K.S.A. 2008 Supp.
11 79-5107 and repealing the existing section.
12

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

14 Section 1. K.S.A. 2008 Supp. 79-5107 is hereby amended to read as
15 follows: 79-5107. (a) Except as provided in subsection (e), the tax imposed
16 by this act upon any motor vehicle, other than a motor vehicle which
17 replaces a motor vehicle previously registered and taxed in this state and
18 to which registration plates are transferred, which has been acquired, or
19 brought into the state, or for any other reason becomes subject to regis-
20 tration after the owner's regular annual motor vehicle registration date,
21 shall become due and payable at the time such motor vehicle becomes
22 subject to registration under the laws of this state and the amount of tax
23 to be paid by the owner for the remainder of the tax year shall be an
24 amount which is equal to $\frac{1}{12}$ of the tax which would have been due upon
25 such motor vehicle for the full registration year, multiplied by the number
26 of full calendar months remaining in the registration year of the owner
27 of such vehicle. Such tax shall be paid at the time of the registration of
28 such motor vehicle.

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

42 (c) Whenever the tax imposed under this act has been paid upon any
43 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
2 in an amount equal to $\frac{1}{12}$ of the tax due upon such motor vehicle for the
3 full 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 regis-
6 tration year is less than the tax paid on the motor vehicle replaced for the
7 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
10 paid by the county treasurer from the moneys received from taxes upon
11 motor vehicles imposed by this act which have not been distributed. No
12 refund shall be made under the authority of this subsection for a sum less
13 than \$5.

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

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

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

35 (B) who is a member of the military service of the United States ~~and~~
36 *for a period such person* is mobilized or deployed ~~on the date of such~~
37 ~~individual's application for registration, so long as the mobilization or de-~~
38 *ployment orders require the service member to report for duty outside*
39 *the state of Kansas.*

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

1 date of this act. The county treasurer shall refund any such taxes previ-
2 ously paid by such owner of a motor vehicle.
3 The provisions of this subsection shall be applicable on and after De-
4 cember 31, ~~2003~~ 2009.
5 Sec. 2. K.S.A. 2008 Supp. 79-5107 is hereby repealed.
6 Sec. 3. This act shall take effect and be in force from and after its
7 publication in the statute book.