#### SESSION OF 2004

### SUPPLEMENTAL NOTE ON SENATE BILL NO. 507

# As Amended by Senate Committee on Assessment and Taxation

### Brief\*

SB 507, as amended, would expand a motor vehicle tax exemption available to certain Kansas residents serving full-time in the military to provide that the exemption would be applicable for up to two vehicles owned by such persons on the date of their application for registration.

## Background

Current law provides an exemption for vehicles owned by residents serving full-time in the military when the vehicles are removed from the state and the residents have left the state solely by reason of military orders.

Senator Barnett appeared as a proponent of the original bill. The amendments were suggested by Senator Oleen after meetings with state and local officials involved with the registration and taxation of motor vehicles.

The original fiscal note indicated that while the impact may not be significant statewide, it could be significant in certain jurisdictions with large numbers of citizens in the military. No fiscal note was immediately available on the amended version of the bill.

<sup>\*</sup>Supplemental notes are prepared by the Legislative Research Department and do not express legislative intent. The supplemental note and fiscal note for this bill may be accessed on the Internet at http://www.kslegislature.org