

As Amended by House Committee

Session of 2023

HOUSE BILL No. 2066

By Committee on Taxation

1-18

1 AN ACT concerning property taxation; relating to motor vehicles;
2 providing for a property tax exemption of up to two motor vehicles for
3 **volunteer** firefighters and emergency medical service providers;
4 amending K.S.A. 2022 Supp. 79-5107 and repealing the existing
5 section.

6
7 *Be it enacted by the Legislature of the State of Kansas:*

8 Section 1. K.S.A. 2022 Supp. 79-5107 is hereby amended to read as
9 follows: 79-5107. (a) Except as provided in subsection (e), the tax imposed
10 by this act upon any motor vehicle, other than a motor vehicle that
11 replaces a motor vehicle previously registered and taxed in this state and to
12 which registration plates are transferred, that has been acquired, or brought
13 into the state, or for any other reason becomes subject to registration after
14 the owner's regular annual motor vehicle registration date, shall become
15 due and payable at the time such motor vehicle becomes subject to
16 registration under the laws of this state and the amount of tax to be paid by
17 the owner for the remainder of the tax year shall be an amount that is equal
18 to $\frac{1}{12}$ of the tax that would have been due upon such motor vehicle for the
19 full registration year, multiplied by the number of full calendar months
20 remaining in the registration year of the owner of such vehicle. Such tax
21 shall be paid at the time of the registration of such motor vehicle.

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

35 (c) Whenever the tax imposed under this act has been paid upon any
36 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 in
2 an amount equal to $\frac{1}{12}$ of the tax due upon such motor vehicle for the full
3 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
6 registration year is less than the tax paid on the motor vehicle replaced for
7 the remainder of such registration year, the taxpayer shall be entitled to a
8 refund in the amount that the tax paid upon the vehicle replaced exceeds
9 the tax due upon the replacement vehicle. All refunds shall be paid by the
10 county treasurer from the moneys received from taxes upon motor vehicles
11 imposed by this act that have not been distributed. No refund shall be
12 made under the authority of this subsection for a sum less than \$5.

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

25 (e) (1) No tax shall be levied under the provisions of this act upon not
26 more than two motor vehicles that are owned by a resident individual who
27 is:

28 (A) In the full-time military service of the United States, is absent
29 from this state solely by reason of military orders on the date of such
30 individual's application for registration and such motor vehicles are
31 maintained by such individual outside of this state;

32 (B) a member of the military service of the United States and is
33 mobilized or deployed on the date of such individual's application for
34 registration;

35 (C) a full-time member of the military service of the United States,
36 and is stationed in Kansas; ~~or~~

37 (D) a current member in good standing of the Kansas army or air
38 national guard or a unit of the reserve forces of the United States military;

39 (E) ~~a firefighter as defined~~ **volunteer member of a fire district, fire**
40 **department or fire company as provided in K.S.A. 75-4364, and**
41 *amendments thereto, on the date of such individual's application for*
42 *registration and such individual's status as a* ~~firefighter~~ **volunteer**
43 **member of a fire district, fire department or fire company is confirmed**

1 *by the fire district, fire department or fire company the individual serves;*
2 *or*

3 *(F) a volunteer member serving as an emergency medical service*
4 *provider as defined in K.S.A. 65-6112, and amendments thereto, on the*
5 *date of such individual's application for registration and such individual's*
6 *status as a volunteer member serving as an emergency medical service*
7 *provider is confirmed by the entity the individual serves.*

8 (2) The owner of a motor vehicle not subject to tax pursuant to the
9 provisions of paragraph (1) who has paid the tax levied under the
10 provisions of K.S.A. 79-5101, and amendments thereto, may apply for a
11 refund with the county treasurer not later than one year from the effective
12 date of this act. The county treasurer shall refund any such taxes
13 previously paid by such owner of a motor vehicle.

14 ~~(3) The provisions of this subsection shall be applicable after~~
15 ~~December 31, 2021.~~

16 Sec. 2. K.S.A. 2022 Supp. 79-5107 is hereby repealed.

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