

HOUSE BILL No. 2715

By Committee on Taxation

Requested by Representative James

2-5

AN ACT concerning property taxation; relating to motor vehicles; imposing tax on new motor vehicles following the 12th month in which a new motor vehicle was purchased or acquired; amending K.S.A. 79-5102 and repealing the existing section.

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

Section 1. K.S.A. 79-5102 is hereby amended to read as follows: 79-5102. (a) (1) All motor vehicles, as defined by K.S.A. 79-5101, *and amendments thereto*, shall be valued and taxed under the provisions of this act and shall not be subject to property or ad valorem taxes levied under any other law of the state of Kansas or any resolution or ordinance of any taxing subdivision thereof. Taxes levied upon motor vehicles under the provisions of this act shall be due from the first day of the month immediately following *either*:

(2) (A) *Except as provided in subparagraph (B), the month in which the vehicle was purchased or acquired and shall be payable to the county treasurer at the time of making application for the registration of motor vehicles under the provisions of article 1 of chapter 8 of the Kansas Statutes Annotated, and amendments thereto, and; or*

(B) *after the 12th month in which a new motor vehicle as defined in K.S.A. 8-2401, and amendments thereto, was purchased or acquired and shall be payable to the county treasurer at the time of making application for the registration of motor vehicles in the tax year that the tax is levied under the provisions of article 51 of chapter 79 of the Kansas Statutes Annotated, and amendments thereto.*

(3) *Motor vehicles subject to the provisions of this section shall not be subject to the provisions of K.S.A. 79-2004a, and amendments thereto.*

(4) *Motor vehicles subject to taxation under the provisions of this act shall not be subject to the provisions of article 3 of chapter 79 of the Kansas Statutes Annotated, and amendments thereto, relating to the listing of other personal property for taxation or be included in the abstract of the assessment rolls prepared under the provisions of K.S.A. 79-1604, and amendments thereto.*

(5) *Taxes levied under the provisions of this act shall not be subject to the provisions of K.S.A. 79-1801, and amendments thereto.*

1 (b) It shall be the duty of the county appraiser to value each motor
2 vehicle, as defined by K.S.A. 79-5101, *and amendment thereto*, in the year
3 1980 but no such motor vehicle shall be placed on the tax roll for taxation
4 purposes. In making such valuation the county appraiser shall use the
5 valuation schedules furnished by the director of property valuation.

6 (c) At the time of determining the valuation of each motor vehicle in
7 the year 1980, the county appraiser also shall classify the motor vehicle
8 according to the schedule provided by the secretary of revenue for such
9 purpose. Such classification shall be within the classes prescribed by
10 K.S.A. 79-5104, *and amendments thereto*, and based upon the trade-in
11 value of the motor vehicle in the year 1980, as determined from manuals
12 furnished by the director of property valuation. Such classification shall be
13 reported to the secretary of revenue.

14 Sec. 2. K.S.A. 79-5102 is hereby repealed.

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