

## SENATE BILL No. 378

By Senator Corson

1-26

1 AN ACT concerning property taxation; relating to credits; providing a one-  
2 time, nonrefundable vehicle registration property tax credit for eligible  
3 vehicles.

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

6 Section 1. (a) There shall be a one-time, nonrefundable vehicle  
7 registration property tax credit in an amount of \$250 per vehicle as defined  
8 in subsection (e). The credit shall be applied as a credit against the  
9 property tax levied upon such vehicles at the time of registration,  
10 registration renewal or payment of personal property taxes pursuant to  
11 K.S.A. 79-2004a, and amendments thereto, during fiscal year 2027, July 1,  
12 2026, through June 30, 2027. If the amount of the credit exceeds the tax  
13 liability for the vehicle, such excess amount shall not be refunded to the  
14 taxpayer.

15 (b) Each such vehicle shall be eligible for only one credit during the  
16 fiscal year. Any refunds of taxes to taxpayers pursuant to law due to a  
17 change in residency or transfer of the title shall not include tax amounts  
18 paid by the credit in subsection (a).

19 (c) On or before the 10<sup>th</sup> day of each month, the county treasurer shall  
20 notify and provide documentation of the aggregate amounts of such credits  
21 to the secretary of revenue for the previous month. The secretary of  
22 revenue shall certify the amount of moneys attributable to such credits and  
23 shall transmit a copy of such certification to the director of accounts and  
24 reports. Upon such receipt of such certification, the director of accounts  
25 and reports shall transfer an amount of moneys equal to such certified  
26 amount from the budget stabilization fund established by K.S.A. 75-6706,  
27 and amendments thereto, to the vehicle registration property tax credit  
28 fund of the department of revenue. The secretary of revenue shall transmit  
29 a copy of each such certification to the director of legislative research and  
30 the director of the budget.

31 (d) There is hereby established in the state treasury a vehicle  
32 registration property tax credit fund, which shall be administered by the  
33 secretary of revenue. All expenditures from the vehicle registration  
34 property tax credit fund shall be for the purpose of paying a part of the  
35 taxes levied under K.S.A. 79-306d, 79-5101 through 79-5107 and 79-5118  
36 through 79-5121, and amendments thereto, pursuant to this section. All

1 expenditures from such fund shall be made in accordance with  
2 appropriation acts upon warrants of the director of accounts and reports  
3 issued pursuant to vouchers approved by the secretary of revenue or the  
4 secretary's designee.

5 (e) For the purposes of this section, "vehicle" means:

6 (1) Any bus that is taxed under the provisions of K.S.A. 79-5101  
7 through 79-5107 or 79-5118 through 79-5121, and amendments thereto;

8 (2) any motorcycle that is taxed under the provisions of K.S.A. 79-  
9 5101 through 79-5107, and amendments thereto;

10 (3) any passenger vehicle that is taxed under the provisions of K.S.A.  
11 79-5101 through 79-5107 or 79-5118 through 79-5121, and amendments  
12 thereto;

13 (4) any recreational vehicle that is taxed under the provisions of  
14 K.S.A. 79-5118 through 79-5121, and amendments thereto;

15 (5) any trailer that is taxed under the provisions of K.S.A. 79-5118  
16 through 79-5121, and amendments thereto; and

17 (6) any truck that is taxed under the provisions of K.S.A. 79-306d,  
18 79-5101 through 79-5107 or 79-5118 through 79-5121, and amendments  
19 thereto.

20 Sec. 2. This act shall take effect and be in force from and after its  
21 publication in the Kansas register.