

**79-5104. Classification schedule; rebuilt salvage vehicles.** (a) All motor vehicles subject to taxation under the provisions of this act shall be classified according to the following schedule:

Class 1	\$0- \$ 749
Class 2	750- 1,499
Class 3	1,500- 2,249
Class 4	2,250- 2,999
Class 5	3,000- 3,749
Class 6	3,750- 4,499
Class 7	4,500- 5,249
Class 8	5,250- 5,999
Class 9	6,000- 6,999
Class 10	7,000- 7,999
Class 11	8,000- 8,999
Class 12	9,000- 9,999
Class 13	10,000-10,999
Class 14	11,000-11,999
Class 15	12,000-12,999
Class 16	13,000-13,999
Class 17	14,000-15,999
Class 18	16,000-17,999
Class 19	18,000-19,999
Class 20	20,000 and over

(b) For tax year 2010 and thereafter, the classification for a rebuilt salvage vehicle, as defined in K.S.A. 8-197, and amendments thereto, which is being registered for the first time as a rebuilt salvage vehicle under K.S.A. 8-135, and amendments thereto, shall be reduced by two classes. The initial classification reduction shall be indicated on the certificate of title issued under K.S.A. 8-135, and amendments thereto. The classification reduction shall only be valid for the initial registration of such vehicle.

**History:** L. 1979, ch. 309, § 4; L. 2009, ch. 26, § 2; July 1.