

79-5107. Taxation of motor vehicles; computation of tax; due date; refunds; exemption of military personnel vehicles.

(a) Except as provided in subsection (e), the tax imposed by this act upon any motor vehicle, other than a motor vehicle which replaces a motor vehicle previously registered and taxed in this state and to which registration plates are transferred, which has been acquired, or brought into the state, or for any other reason becomes subject to registration after the owner's regular annual motor vehicle registration date, shall become due and payable at the time such motor vehicle becomes subject to registration under the laws of this state and the amount of tax to be paid by the owner for the remainder of the tax year shall be an amount which is equal to 1/12 of the tax which would have been due upon such motor vehicle for the full registration year, multiplied by the number of full calendar months remaining in the registration year of the owner of such vehicle. Such tax shall be paid at the time of the registration of such motor vehicle.

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

(c) Whenever the tax imposed under this act has been paid upon any motor vehicle and title to such vehicle is transferred and no replacement vehicle is substituted therefor such taxpayer shall be entitled to a refund in an amount equal to 1/12 of the tax due upon such motor vehicle for the full registration year, multiplied by the number of full calendar months remaining in such registration year. Whenever the tax imposed under this act upon any replacement motor vehicle for the remainder of the registration year is less than the tax paid on the motor vehicle replaced for the remainder of such registration year, the taxpayer shall be entitled to a refund in the amount by which the tax paid upon the vehicle replaced exceeds the tax due upon the replacement vehicle. All refunds shall be paid by the county treasurer from the moneys received from taxes upon motor vehicles imposed by this act which have not been distributed. No refund shall be made under the authority of this subsection for a sum less than \$5.

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

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

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

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

(C) who is a full-time member of the military service of the United States, and is stationed in Kansas, or who is a full-time active guard and reservist member of the Kansas army or air national guard or a Kansas unit of the reserve forces of the United States under authority of title 10 or title 32 of the U.S. code, and is stationed or assigned in Kansas.

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

The provisions of this subsection shall be applicable on and after December 31, 2013.

History: L. 1979, ch. 309, § 7; L. 1980, ch. 325, § 4; L. 1980, ch. 326, § 1; L. 1981, ch. 392, § 2; L. 1982, ch. 426, § 2; L. 1982, ch. 428, § 1; L. 1982, ch. 427, § 4; L. 1990, ch. 34, § 5; L. 2004, ch. 133, § 3; L. 2005, ch. 14, § 1; L. 2005, ch. 1, § 5 (Special Session); L. 2014, ch. 140, § 12; July 1.