

**79-5120. Same; imposition of tax; computation of amount; due date; tax situs.** (a) A tax is hereby levied upon every recreational vehicle, as the same is defined by K.S.A. 79-5118, and amendments thereto, in the amount of: (1) \$70 plus \$.90 cwt for a model year five years or less prior to the calendar year of registration; (2) \$50 plus \$.70 cwt for a model year six to 10 years prior to the calendar year of registration; or (3) \$30 plus \$.50 cwt for a model year 11 years or more prior to the calendar year of registration. Notwithstanding the foregoing, the tax on any recreational vehicle the model year of which is 1981 or earlier shall be \$30. For purposes of this section, the weight of any recreational vehicle shall be the weight generally accepted as its correct shipping weight as reflected on the certificate of title or, if the shipping weight is not reflected on the certificate of title, it shall be the weight determined by a scale which is tested and inspected annually by a scale testing and service company licensed pursuant to K.S.A. 83-301 et seq., and amendments thereto, by a city or county having an established department of public inspection of weights and measures or by the state sealer or the state sealer's authorized representative. The manner and form for submitting to the county treasurer the weight of a recreational vehicle determined by a scale so tested and inspected shall be as prescribed by rules and regulations of the secretary of revenue.

(b) Taxes imposed upon recreational vehicles under the provisions of K.S.A. 79-5118 to 79-5125, inclusive, and amendments thereto, shall be levied annually for the period prescribed by article 1 of chapter 8 of the Kansas Statutes Annotated, and amendments thereto, as the registration year for the recreational vehicle taxed. Except as provided in K.S.A. 79-5121, and amendments thereto, the tax upon each recreational vehicle shall be due on or before the date in each year prescribed by law for the regular annual registration of such recreational vehicle. Except as provided in subsection (e) of K.S.A. 79-5121, and amendments thereto, the payment of the tax imposed by this act shall be a condition precedent to the right to register or reregister the recreational vehicle and shall be in addition to all other conditions prescribed by law.

(c) If the tax situs of any recreational vehicle at the time of registration is in a different county from that indicated upon the application form, the amount of tax due upon such recreational vehicle under the provisions of K.S.A. 79-5118 to 79-5125, inclusive, and amendments thereto, as indicated by such form shall be paid to the county in which the recreational vehicle is to be registered.

**History:** L. 1994, ch. 237, § 3; L. 1995, ch. 253, § 4; July 1.