

**79-5105. Imposition of tax; amount; computation; minimum tax.** (a) A tax is hereby levied upon every motor vehicle, as the same is defined by K.S.A. 79-5101, and amendments thereto, in an amount which shall be determined in the manner hereinafter prescribed, except that: (1) (A) For 1995, the tax on any motorcycle shall not be less than \$6 and the tax on any other motor vehicle shall not be less than \$12; and (B) the tax on each motor vehicle the age of which is 15 years or older shall not be more than \$12; and (2) for 1996, and each year thereafter: (A) The tax on any motorcycle shall not be less than \$12 and the tax on any other motor vehicle shall not be less than \$24, except as otherwise provided by clause (B) and (C); (B) the tax on any motorcycle the model year of which is 1980 or earlier shall be \$6 and the tax on any other motor vehicle the model year of which is 1980 or earlier shall be \$12; and (C) if the tax on any motorcycle in 1995 was more than \$6 but less than \$12, the tax shall be determined for 1996 and each year thereafter in the manner hereinafter prescribed but shall not be less than \$6, and if the tax on any other motor vehicle in 1995 was more than \$12 but less than \$24, the tax shall be determined for 1996 and each year thereafter in the manner hereinafter prescribed but shall not be less than \$12.

(b) The amount of such tax on a motor vehicle shall be computed by: (1) Determining the amount representing the midpoint of the values included within the class in which such motor vehicle is classified under K.S.A. 79-5102 or 79-5103, and amendments thereto, except that the midpoint of class 20 shall be \$21,000 plus \$2,000 for each \$2,000 or portion thereof by which the trade-in value of the vehicle exceeds \$22,000; (2) if the model year of the motor vehicle is a year other than the year for which the tax is levied, by reducing such midpoint amount by an amount equal to 16% in 1995, and all years prior thereto, and 15% in 1996, and all years thereafter, of the remaining balance for each year of difference between the model year of the motor vehicle and the year for which the tax is levied if the model year of the motor vehicle is 1981 or a later year or (B) the remaining balance for each year of difference between the year 1980 and the year for which the tax is levied if the model year of the motor vehicle is 1980 or any year prior thereto; (3) by multiplying the amount determined after application of clause (2) above by 30% during calendar year 1995, 28.5% during the calendar year 1996, 26.5% during the calendar year 1997, 24.5% during the calendar year 1998, 22.5% during the calendar year 1999, and 20% during all calendar years thereafter, which shall constitute the taxable value of the motor vehicle; and (4) by multiplying the taxable value of the motor vehicle produced under clause (3) above by the county average tax rate.

(c) The "county average tax rate" means the total amount of general property taxes levied within the county by the state, county and all other taxing subdivisions levying such taxes within such county in the second calendar year before the calendar year in which the owner's full registration year begins divided by the total assessed tangible valuation of property within such county as of November 1 of such second calendar year before the calendar year in which the owner's full registration year begins as certified by the secretary of revenue, except that such rate shall be computed without regard to the general property taxes levied by school districts pursuant to law.

**History:** L. 1979, ch. 309, § 5; L. 1980, ch. 325, § 3; L. 1984, ch. 367, § 1; L. 1992, ch. 308, § 1; L. 1995, ch. 253, § 1; L. 1996, ch. 265, § 6; L. 1997, ch. 41, § 12; L. 2015, ch. 4, § 77; July 1.