

**HOUSE BILL No. 2486**

By Committee on Veterans and Military

1-23

1 AN ACT concerning property taxation; relating to motor vehicles;  
2 exemptions; military personnel; amending K.S.A. 79-5107 and  
3 repealing the existing section.  
4

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

6 Section 1. K.S.A. 79-5107 is hereby amended to read as follows: 79-  
7 5107. (a) Except as provided in subsection (e), the tax imposed by this act  
8 upon any motor vehicle, other than a motor vehicle ~~which that~~ replaces a  
9 motor vehicle previously registered and taxed in this state and to which  
10 registration plates are transferred, ~~which that~~ has been acquired, or brought  
11 into the state, or for any other reason becomes subject to registration after  
12 the owner's regular annual motor vehicle registration date, shall become  
13 due and payable at the time such motor vehicle becomes subject to  
14 registration under the laws of this state and the amount of tax to be paid by  
15 the owner for the remainder of the tax year shall be an amount ~~which that~~  
16 is equal to  $\frac{1}{12}$  of the tax ~~which that~~ would have been due upon such motor  
17 vehicle for the full registration year, multiplied by the number of full  
18 calendar months remaining in the registration year of the owner of such  
19 vehicle. Such tax shall be paid at the time of the registration of such motor  
20 vehicle.

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

34 (c) Whenever the tax imposed under this act has been paid upon any  
35 motor vehicle and title to such vehicle is transferred and no replacement  
36 vehicle is substituted therefor such taxpayer shall be entitled to a refund in

1 an amount equal to  $\frac{1}{12}$  of the tax due upon such motor vehicle for the full  
2 registration year, multiplied by the number of full calendar months  
3 remaining in such registration year. Whenever the tax imposed under this  
4 act upon any replacement motor vehicle for the remainder of the  
5 registration year is less than the tax paid on the motor vehicle replaced for  
6 the remainder of such registration year, the taxpayer shall be entitled to a  
7 refund in the amount ~~by which~~ *that* the tax paid upon the vehicle replaced  
8 exceeds the tax due upon the replacement vehicle. All refunds shall be paid  
9 by the county treasurer from the moneys received from taxes upon motor  
10 vehicles imposed by this act ~~which~~ *that* have not been distributed. No  
11 refund shall be made under the authority of this subsection for a sum less  
12 than \$5.

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

26 (e) (1) No tax shall be levied under the provisions of this act upon not  
27 more than two motor vehicles ~~which~~ *that* are owned by a resident  
28 individual *who is*:

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

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

36 (C) ~~who is~~ a full-time member of the military service of the United  
37 States, and is stationed in Kansas, or who is a ~~full-time active guard and~~  
38 ~~reservist~~ *current member in good standing* of the Kansas army or air  
39 national guard or a Kansas unit of the reserve forces of the United States  
40 under authority of title 10 or title 32 of the U.S. code, and is stationed or  
41 assigned in Kansas.

42 (2) The owner of a motor vehicle not subject to tax pursuant to the  
43 provisions of ~~subsection (e)~~ *paragraph (1)* who has paid the tax levied

1 under the provisions of K.S.A. 79-5101, and amendments thereto, may  
2 apply for a refund with the county treasurer not later than one year from  
3 the effective date of this act. The county treasurer shall refund any such  
4 taxes previously paid by such owner of a motor vehicle.

5 (3) The provisions of this subsection shall be applicable on and after  
6 December 31, ~~2013~~ 2019.

7 Sec. 2. K.S.A. 79-5107 is hereby repealed.

8 Sec. 3. This act shall take effect and be in force from and after its  
9 publication in the statute book.