

## 2021 Kansas Statutes

**79-5108. Secretary to provide manuals and forms to county officials; information to secretary; registration application, contents; duties of county officials.** (a) The secretary of revenue shall provide county officials of the several counties with copies of manuals for the taxation of motor vehicles together with such other information and forms as may be necessary for the administration of the provisions of this act. The county officials of the several counties shall provide the secretary of revenue with such information as may be deemed necessary by the secretary for the proper administration of the provisions of this act.

(b) The amount of the tax levied upon each motor vehicle under the provisions of this act together with the taxable value computed under the provisions of K.S.A. 79-5105, and amendments thereto, for the purpose of computing such tax and such other information as the secretary of revenue shall determine to be necessary for the administration of this act shall be included upon the owner's motor vehicle registration application for such motor vehicle. If the taxable value of such vehicle is computed by the department of revenue, such department shall compute the tax and list the same upon such registration application. If the motor vehicle is classified by the county appraiser under the provisions of K.S.A. 79-5102 or 79-5103, and amendments thereto, the county appraiser shall determine the taxable value of such motor vehicle and compute the tax and list the same upon such registration application in the space provided for such purpose. The application shall also provide for the addition or inclusion of information by the taxpayer which is necessary for the determination of the tax situs of the motor vehicle.

(c) A copy of the motor vehicle registration application for an owner of a vehicle subject to registration under the provisions of K.S.A. 8-126 et seq., and amendments thereto, and subject to the tax imposed upon a motor vehicle pursuant to K.S.A. 79-5101 et seq., and amendments thereto, including all information required by such provisions to enable the owner to register the vehicle by completing the registration application and to pay the tax by return mail, shall be mailed by the department of revenue or, at the election of a county, by the county to the address of the owner as shown by the records of the department or the county no later than 45 days before the owner's registration and motor vehicle tax is due.

(d) The county treasurer shall at least once each week file with the county clerk that portion of all motor vehicle registration applications received in the treasurer's office showing the tax situs and other information relating to the taxation thereof under the provisions of this act. The county clerk shall at least 30 working days prior to the date upon which the county treasurer makes the current tax distribution and by December 15 for any tax distribution to be made in the month of December submit to the county treasurer a motor vehicle tax distribution abstract showing the total taxes collected under the provisions of this act to be distributed to the state and each taxing subdivision in the county, including the county as a taxing subdivision.

**History:** L. 1979, ch. 309, § 8; L. 1985, ch. 43, § 16; L. 2015, ch. 99, § 4; July 1.