

## 2021 Kansas Statutes

79-5121. **Same; computation of tax upon replacement vehicles; refunds, amount; exemption of vehicles owned by military personnel.** (a) Except as provided in subsection (e), the tax imposed by K.S.A. 79-5118 to 79-5125, inclusive, and amendments thereto, upon any recreational vehicle, other than a recreational vehicle which replaces a recreational 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 registration date, shall become due and payable at the time such recreational 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 recreational 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 recreational vehicle.

(b) Except as provided in subsection (e), the tax upon a recreational vehicle, which replaces a recreational 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 recreational 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 recreational vehicle for the full registration year multiplied by the number of full calendar months remaining in the registration year for such recreational vehicle, exceeds (2) one-twelfth of the tax which would have been due for the full registration year upon the recreational 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 K.S.A. 79-5118 to 79-5125, inclusive, and amendments thereto, has been paid upon any recreational 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 recreational vehicle for the full registration year, multiplied by the number of full calendar months remaining in such registration year. Whenever the tax imposed under K.S.A. 79-5118 to 79-5125, inclusive, and amendments thereto, upon any replacement recreational vehicle for the remainder of the registration year is less than the tax paid on the recreational 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 recreational vehicles imposed by K.S.A. 79-5118 to 79-5125, inclusive, and amendments thereto, 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 K.S.A. 79-5118 to 79-5125, inclusive, and amendments thereto, has been paid upon any recreational 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 recreational 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 recreational 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 recreational vehicles which have not been distributed. No refund shall be made for a sum less than \$5.

(e) No tax shall be levied under the provisions of K.S.A. 79-5118 to 79-5125, inclusive, and amendments thereto, upon any recreational vehicle which is owned by a resident individual who is in the full-time regular military service of the United States and absent from this state solely by reason of military orders and which is maintained by such individual outside of this state on the date of such individual's application for registration.

**History:** L. 1994, ch. 237, § 4; Jan. 1, 1995.