

## 2021 Kansas Statutes

**79-5124. Same; delinquent tax; interest; amnesty.** (a) All taxes levied upon recreational vehicles under the provisions of K.S.A. 79-5118 to 79-5125, inclusive, and amendments thereto, which remain due and unpaid after the date prescribed for the payment thereof shall be subject to interest at the rate prescribed by K.S.A. 79-2004a, and amendments thereto, from the date the same became due to the date of payment and such interest shall be credited to the county general fund and retained by the county. Collection and enforcement provisions provided by K.S.A. 79-5116, and amendments thereto, shall be applicable to the collection and enforcement of taxes levied under the provisions of K.S.A. 79-5118 to 79-5125, inclusive, and amendments thereto.

(b) Any person who has not paid tax on a recreational vehicle for any tax year or registration period commencing prior to January 1, 1995, shall not be liable for payment of tax, penalty or interest due on such recreational vehicle for any such prior tax year or registration period, if such person pays when due for the registration period commencing in 1995 the taxes levied on such recreational vehicle under K.S.A. 79-5118 to 79-5125, inclusive, and amendments thereto, and thereafter registers such recreational vehicle pursuant to the provisions of article 1 of chapter 8 of the Kansas Statutes Annotated.

**History:** L. 1994, ch. 237, § 7; Jan. 1, 1995.