

HOUSE BILL No. 2066

By Committee on Taxation

1-18

1 AN ACT concerning property taxation; relating to motor vehicles;
2 providing for a property tax exemption of up to two motor vehicles for
3 firefighters and emergency medical service providers; amending K.S.A.
4 2022 Supp. 79-5107 and repealing the existing section.
5

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

7 Section 1. K.S.A. 2022 Supp. 79-5107 is hereby amended to read as
8 follows: 79-5107. (a) Except as provided in subsection (e), the tax imposed
9 by this act upon any motor vehicle, other than a motor vehicle that
10 replaces a motor vehicle previously registered and taxed in this state and to
11 which registration plates are transferred, that has been acquired, or brought
12 into the state, or for any other reason becomes subject to registration after
13 the owner's regular annual motor vehicle registration date, shall become
14 due and payable at the time such motor vehicle becomes subject to
15 registration under the laws of this state and the amount of tax to be paid by
16 the owner for the remainder of the tax year shall be an amount that is equal
17 to $\frac{1}{12}$ of the tax that would have been due upon such motor vehicle for the
18 full registration year, multiplied by the number of full calendar months
19 remaining in the registration year of the owner of such vehicle. Such tax
20 shall be paid at the time of the registration of such motor vehicle.

21 (b) Except as provided in subsection (e), the tax upon a motor vehicle
22 that replaces a motor vehicle previously registered and taxed in this state
23 and to which registration plates are transferred, that is registered at any
24 time other than the annual registration date prescribed by law for the
25 registration of such motor vehicle, shall be in an amount equal to the
26 amount by which: (1) One-twelfth of the tax that would have been due
27 upon such replacement motor vehicle for the full registration year
28 multiplied by the number of full calendar months remaining in the
29 registration year for such motor vehicle, exceeds (2) one-twelfth of the tax
30 that would have been due for the full registration year upon the motor
31 vehicle replaced multiplied by the number of full calendar months
32 remaining in such registration year. Such tax shall be paid at the time of
33 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 that the tax paid upon the vehicle replaced exceeds
8 the tax due upon the replacement vehicle. All refunds shall be paid by the
9 county treasurer from the moneys received from taxes upon motor vehicles
10 imposed by this act that have not been distributed. No refund shall be
11 made under the authority of this subsection for a sum less than \$5.

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

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

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

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

34 (C) a full-time member of the military service of the United States,
35 and is stationed in Kansas;~~or~~

36 (D) a current member in good standing of the Kansas army or air
37 national guard or a unit of the reserve forces of the United States military;

38 (E) a firefighter as defined in K.S.A. 75-4364, and amendments
39 thereto, on the date of such individual's application for registration and
40 such individual's status as a firefighter is confirmed by the fire district, fire
41 department or fire company the individual serves; or

42 (F) an emergency medical service provider as defined in K.S.A. 65-
43 6112, and amendments thereto, on the date of such individual's application

1 *for registration and such individual's status as an emergency medical*
2 *service provider is confirmed by the entity the individual serves.*

3 (2) The owner of a motor vehicle not subject to tax pursuant to the
4 provisions of paragraph (1) who has paid the tax levied under the
5 provisions of K.S.A. 79-5101, and amendments thereto, may apply for a
6 refund with the county treasurer not later than one year from the effective
7 date of this act. The county treasurer shall refund any such taxes
8 previously paid by such owner of a motor vehicle.

9 ~~(3) The provisions of this subsection shall be applicable after~~
10 ~~December 31, 2021.~~

11 Sec. 2. K.S.A. 2022 Supp. 79-5107 is hereby repealed.

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