

2018 Kansas Statutes

79-6a04. Same; annual tax levy; rate; tax situs; statement, contents; informal conference; time for payment of tax; interest on delinquencies; disposition of proceeds. Prior to January 1, 2014, the director of property valuation each year, shall make a levy for purposes of taxation, against the value assessed and determined to exist in accordance with the manner and method set forth in article 6a of chapter 79 of Kansas Statutes Annotated, and amendments thereto, at a rate which shall equal the average rate of levy for all purposes in the several taxing districts of the state for the preceding year.

For the purposes of such valuation, assessment and taxation, the taxable situs of the over-the-road vehicles and other rolling equipment determined to be taxable under this act is hereby declared to be within this state whether owned, used or operated by a motor carrier who is a resident or nonresident of Kansas and irrespective of whether such motor carrier be domiciled in Kansas or otherwise.

The director of property valuation shall cause to be sent to each motor carrier on or before the first day of August a statement of the amount of the valuation or assessment, the rate of levy and the amount of the tax. The determination contained in such statement shall not require an adjudicative proceeding under the Kansas administrative procedure act. The statement shall inform the motor carrier of the right to an informal conference as provided in this section. The failure to request an informal conference shall not preclude any appeal under K.S.A. 74-2438, and amendments thereto. If a motor carrier has any objection to the statement as issued, the motor carrier must, within 15 days of the date of mailing of such notice, notify the director of property valuation in writing of such objection, setting forth the basis therefor and all facts relating thereto. Within 30 days of the date of receipt by the director of property valuation of such written objection, the director shall hold an informal conference with the motor carrier and shall issue a written finding, ruling, order, decision or other final action thereon, which finding, ruling, order, decision or other final action shall become effective for purposes of the appeal as provided by K.S.A. 74-2438, and amendments thereto, three days following the mailing of a copy thereof to the motor carrier. Informal conferences held pursuant to this section may be conducted by the director or the director's designee. The rules of evidence shall not apply to an informal conference and no record shall be made except at the request and expense of the director or the motor carrier.

The tax as finally determined shall be paid by the motor carrier to the director of property valuation. The motor carrier may, at its option, pay the full amount thereof on or before December 20 of each year, or ½ thereof on or before December 20 and the remaining ½ thereof on or before May 10 next ensuing, but in the event a motor carrier so charged with tax hereunder fails to pay the first ½ thereof, the full amount shall become immediately due and payable. If such motor carrier's taxes are less than \$50, the amount thereof shall be paid on or before December 20 or be subject to the penalties herein provided. In case the first ½ of such taxes remains unpaid after December 20, the entire and full amount of taxes charged shall draw interest at the rate prescribed by K.S.A. 79-2004a, and amendments thereto, from December 20 to date of payment. All taxes levied hereunder of the preceding year and accrued interest thereon which shall remain due and unpaid on May 11 shall draw interest at the rate prescribed by K.S.A. 79-2004a, and amendments thereto, from May 10 until paid. All moneys collected under the provisions of this act, except as provided in K.S.A. 79-6a09, and amendments thereto, shall be remitted to the state treasurer in accordance with the provisions of K.S.A. 75-4215, and amendments thereto. Upon receipt of each such remittance, the state treasurer shall deposit the entire amount in the state treasury to the credit of the state general fund.

History: L. 1929, ch. 288, § 4; L. 1931, ch. 303, § 3; L. 1935, ch. 300, § 3; L. 1947, ch. 443, § 1; L. 1955, ch. 399, § 4; L. 1959, ch. 369, § 4; L. 1974, ch. 295, § 13; L. 1976, ch. 311, § 14; L. 1979, ch. 312, § 3; L. 1980, ch. 308, § 4; L. 1988, ch. 356, § 315; L. 1992, ch. 319, § 3; L. 2001, ch. 5, § 441; L. 2003, ch. 146, § 3; L. 2012, ch. 87, § 8; July 1.