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

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

Section 1. K.S.A. 2022 Supp. 79-5107 is hereby amended to read as follows: 79-5107. (a) Except as provided in subsection (e), the tax imposed by this act upon any motor vehicle, other than a motor vehicle that replaces a motor vehicle previously registered and taxed in this state and to which registration plates are transferred, that has been acquired, or brought into the state, or for any other reason becomes subject to registration after the owner's regular annual motor vehicle registration date, shall become due and payable at the time such motor 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 that is equal to $\frac{1}{12}$ of the tax that would have been due upon such motor 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 motor vehicle.

(b) Except as provided in subsection (e), the tax upon a motor vehicle that replaces a motor vehicle previously registered and taxed in this state and to which registration plates are transferred, that is registered at any time other than the annual registration date prescribed by law for the registration of such motor vehicle, shall be in an amount equal to the amount by which: (1) One-twelfth of the tax that would have been due upon such replacement motor vehicle for the full registration year multiplied by the number of full calendar months remaining in the registration year for such motor vehicle, exceeds (2) one-twelfth of the tax that would have been due for the full registration year upon the motor 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 this act has been paid upon any motor 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 $\frac{1}{12}$ of the tax due upon such motor vehicle for the full
registration year, multiplied by the number of full calendar months
remaining in such registration year. Whenever the tax imposed under this
act upon any replacement motor vehicle for the remainder of the
registration year is less than the tax paid on the motor vehicle replaced for
the remainder of such registration year, the taxpayer shall be entitled to a
refund in the amount that 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 motor vehicles
imposed by this act that 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 this act has been paid upon any
motor 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 $\frac{1}{12}$ of the tax paid upon such
motor 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 the owner submits evidence of a valid driver's license and motor
vehicle registration in another state to the county treasurer and surrenders
the Kansas license plate. All refunds shall be paid by the county treasurer
from the moneys received from taxes upon motor vehicles that have not
been distributed. No refund shall be made for a sum less than $5.

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

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

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

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

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

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

(F) a volunteer member serving as an emergency medical service provider as defined in K.S.A. 65-6112, and amendments thereto, on the date of such individual's application for registration and such individual's status as a volunteer member serving as an emergency medical service provider is confirmed by the entity the individual serves.

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

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

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

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