

2021 Kansas Statutes

79-5122. **Same; forms and information to be provided by secretary of revenue and county officials.** (a) The secretary of revenue shall provide county officials of the several counties with such information and forms as may be necessary for the administration of the provisions of K.S.A. 79-5118 to 79-5125, inclusive, and amendments thereto. The county officials of the several counties shall provide the secretary of revenue with such information as may be deemed necessary by the secretary for the proper administration of the provisions of K.S.A. 79-5118 to 79-5125, inclusive, and amendments thereto.

(b) The amount of the tax levied upon each recreational vehicle under the provisions of K.S.A. 79-5118 to 79-5125, inclusive, and amendments thereto, and such other information as the secretary of revenue shall determine to be necessary for the administration of K.S.A. 79-5118 to 79-5125, inclusive, and amendments thereto, shall be included upon the owner's recreational vehicle registration application for such recreational vehicle. Where feasible, the department shall compute the tax and list the same upon such registration application. Otherwise, the county appraiser shall compute the tax and list the same upon such registration application in the space provided for such purpose. The application shall also provide for the addition or inclusion of information by the taxpayer which is necessary for the determination of the tax situs of the recreational vehicle.

(c) The county treasurer shall at least once each week file with the county clerk that portion of all recreational vehicle registration applications received in the treasurer's office showing the tax situs and other information relating to the taxation thereof under the provisions of K.S.A. 79-5118 to 79-5125, inclusive, and amendments thereto. The county clerk shall at least 30 working days prior to the date upon which the county treasurer makes the current tax distribution and by December 15 for any tax distribution to be made in the month of December submit to the county treasurer a recreational vehicle tax distribution abstract showing the total taxes collected under the provisions of K.S.A. 79-5118 to 79-5125, inclusive, and amendments thereto, to be distributed to the state and each taxing subdivision in the county (including the county as a taxing subdivision).

History: L. 1994, ch. 237, § 5; Jan. 1, 1995.