

SESSION OF 2005

**SUPPLEMENTAL NOTE ON HOUSE BILL NO. 2187**

As Recommended by House Committee on  
Taxation

**Brief\***

HB 2187 would clarify a motor vehicle tax exemption enacted in 2004 to provide that up to two vehicles owned by residents would be exempt when such individuals are (1) in full-time military service and are absent from the state solely by reason of military orders at the time of the vehicle registration application, provided the vehicles are maintained outside the state; or (2) members of the military and are mobilized or deployed at the time of the vehicle registration application.

**Background**

Proponents, including Representatives Otto and Goico, the Kansas County Treasurers' Association, and the Kansas American Legion, noted that legislation enacted in 2004 appeared to inadvertently remove a preexisting motor vehicle tax exemption for certain full-time military residents absent from the state by reason of military orders.

The Committee recommended that the bill be placed on the Consent Calendar.

A fiscal note indicated that the potential statewide reduction in motor vehicle tax receipts was not expected to be significant.

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\*Supplemental notes are prepared by the Legislative Research Department and do not express legislative intent. The supplemental note and fiscal note for this bill may be accessed on the Internet at <http://www.kslegislature.org>