

HOUSE BILL No. 2313

By Committee on Veterans and Military

2-10

1 AN ACT concerning property taxation; relating to motor vehicles;
2 allowing Kansas national guard and reservist members who are in good
3 standing to receive a property tax exemption for up to two motor
4 vehicles; amending K.S.A. 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. 79-5107 is hereby amended to read as follows: 79-
8 5107. (a) Except as provided in subsection (e), the tax imposed by this act
9 upon any motor vehicle, other than a motor vehicle ~~which that~~ replaces a
10 motor vehicle previously registered and taxed in this state and to which
11 registration plates are transferred, ~~which 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 ~~which that~~
17 is equal to $\frac{1}{12}$ of the tax ~~which that~~ would have been due upon such motor
18 vehicle for the full registration year, multiplied by the number of full
19 calendar months remaining in the registration year of the owner of such
20 vehicle. Such tax shall be paid at the time of the registration of such motor
21 vehicle.

22 (b) Except as provided in subsection (e), the tax upon a motor
23 vehicle, ~~which that~~ replaces a motor vehicle previously registered and
24 taxed in this state and to which registration plates are transferred, ~~which~~
25 *that* is registered at any time other than the annual registration date
26 prescribed by law for the registration of such motor vehicle, shall be in an
27 amount equal to the amount by which: (1) One-twelfth of the tax ~~which~~
28 *that* would have been due upon such replacement motor vehicle for the full
29 registration year multiplied by the number of full calendar months
30 remaining in the registration year for such motor vehicle, exceeds (2) one-
31 twelfth of the tax ~~which that~~ would have been due for the full registration
32 year upon the motor vehicle replaced multiplied by the number of full
33 calendar months remaining in such registration year. Such tax shall be paid
34 at the time of registration of such replacement vehicle.

35 (c) Whenever the tax imposed under this act has been paid upon any
36 motor vehicle and title to such vehicle is transferred and no replacement

1 vehicle is substituted therefor such taxpayer shall be entitled to a refund in
 2 an amount equal to $\frac{1}{12}$ of the tax due upon such motor vehicle for the full
 3 registration year, multiplied by the number of full calendar months
 4 remaining in such registration year. Whenever the tax imposed under this
 5 act upon any replacement motor vehicle for the remainder of the
 6 registration year is less than the tax paid on the motor vehicle replaced for
 7 the remainder of such registration year, the taxpayer shall be entitled to a
 8 refund in the amount ~~by which~~ *that* the tax paid upon the vehicle replaced
 9 exceeds the tax due upon the replacement vehicle. All refunds shall be paid
 10 by the county treasurer from the moneys received from taxes upon motor
 11 vehicles imposed by this act ~~which~~ *that* have not been distributed. No
 12 refund shall be made under the authority of this subsection for a sum less
 13 than \$5.

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

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

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

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

37 (C) ~~who is~~ a full-time member of the military service of the United
 38 States, and is stationed in Kansas; ~~or who is a full-time active guard and~~
 39 ~~reservist~~

40 (D) *a current member in good standing* of the Kansas army or air
 41 national guard or a ~~Kansas~~ unit of the reserve forces of the United States
 42 ~~under authority of title 10 or title 32 of the U.S. code, and is stationed or~~
 43 ~~assigned in Kansas military.~~

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

7 (3) The provisions of this subsection shall be applicable on and after
8 December 31, ~~2013~~ 2021.

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

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