

HOUSE BILL No. 2431

By Committee on Taxation

5-6

1 AN ACT concerning personal property taxation; relating to motor
2 vehicles; computation of amount of tax; state school district ad valorem
3 tax levy; amending K.S.A. 79-5105 and repealing the existing section.
4

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

6 Section 1. K.S.A. 79-5105 is hereby amended to read as follows: 79-
7 5105. (a) (1) *Except as provided in subsection (a)(2), a tax is hereby levied*
8 *upon every motor vehicle, as the same is defined by K.S.A. 79-5101, and*
9 *amendments thereto, in an amount which shall be determined in the*
10 *manner hereinafter prescribed, except that: ~~(A)~~ (A) (i) For 1995, the tax on*
11 *any motorcycle shall not be less than \$6 and the tax on any other motor*
12 *vehicle shall not be less than \$12; and ~~(B)~~(ii) the tax on each motor vehicle*
13 *the age of which is 15 years or older shall not be more than \$12; and ~~(2)~~*
14 *(B) for 1996, and each year thereafter: ~~(A)~~(i) The tax on any motorcycle*
15 *shall not be less than \$12 and the tax on any other motor vehicle shall not*
16 *be less than \$24, except as otherwise provided by ~~clause (B) and (C)~~*
17 *subsections (a)(1)(B)(ii) and (a)(1)(B)(iii); ~~(B)~~(ii) the tax on any*
18 *motorcycle the model year of which is 1980 or earlier shall be \$6 and the*
19 *tax on any other motor vehicle the model year of which is 1980 or earlier*
20 *shall be \$12; and ~~(C)~~(iii) if the tax on any motorcycle in 1995 was more*
21 *than \$6 but less than \$12, the tax shall be determined for 1996 and each*
22 *year thereafter in the manner hereinafter prescribed but shall not be less*
23 *than \$6, and if the tax on any other motor vehicle in 1995 was more than*
24 *\$12 but less than \$24, the tax shall be determined for 1996 and each year*
25 *thereafter in the manner hereinafter prescribed but shall not be less than*
26 *\$12.*

27 (2) *Commencing in 2016, and each year thereafter, the tax on any*
28 *motorcycle shall not be less than \$18 and the tax on any other motor*
29 *vehicle shall not be less than \$36, unless in 2014 such tax was already less*
30 *than such minimum tax, and in any such case the provisions of subsection*
31 *(a)(1) shall remain applicable to any such motorcycle or other motor*
32 *vehicle.*

33 (b) The amount of such tax on a motor vehicle shall be computed by:
34 (1) By determining the amount representing the midpoint of the values
35 included within the class in which such motor vehicle is classified under
36 K.S.A. 79-5102 or 79-5103, and amendments thereto, except that the

1 midpoint of class 20 shall be \$21,000 plus \$2,000 for each \$2,000 or
 2 portion thereof by which the trade-in value of the vehicle exceeds \$22,000;
 3 (2) if the model year of the motor vehicle is a year other than the year for
 4 which the tax is levied, by reducing such midpoint amount by an amount
 5 equal to 16% in 1995, and all years prior thereto, and 15% in 1996, ~~and all~~
 6 ~~years through 2015, and commencing in 2016 and in each year thereafter,~~
 7 *15% for the first three years of a vehicle, 12% for years four through six,*
 8 *and 10% for all years thereafter,* of the remaining balance for each year of
 9 difference between the model year of the motor vehicle and the year for
 10 which the tax is levied ~~if the model year of the motor vehicle is 1981 or a~~
 11 ~~later year or (B) the remaining balance for each year of difference between~~
 12 ~~the year 1980 and the year for which the tax is levied if the model year of~~
 13 ~~the motor vehicle is 1980 or any year prior thereto until such time as such~~
 14 ~~result is equal to or less than the minimum tax prescribed by subsection~~
 15 ~~(a); (3) by multiplying the amount determined after application of clause~~
 16 ~~(2) above subsection (b)(2) by 30% during calendar year 1995, 28.5%~~
 17 ~~during the calendar year 1996, 26.5% during the calendar year 1997,~~
 18 ~~24.5% during the calendar year 1998, 22.5% during the calendar year~~
 19 ~~1999, and 20% during calendar year 2015, 18% during calendar year~~
 20 ~~2016, 16% during calendar year 2017, 14% during calendar year 2018,~~
 21 ~~and 12% during calendar year 2019, and all calendar years thereafter,~~
 22 which shall constitute the taxable value of the motor vehicle; and (4) by
 23 multiplying the taxable value of the motor vehicle produced under ~~clause~~
 24 ~~(3) above subsection (b)(3) by the county average tax rate.~~

25 (c) The "county average tax rate" means the total amount of general
 26 property taxes levied within the county by the state, county and all other
 27 taxing subdivisions levying such taxes within such county in the second
 28 calendar year before the calendar year in which the owner's full
 29 registration year begins divided by the total assessed tangible valuation of
 30 property within such county as of November 1 of such second calendar
 31 year before the calendar year in which the owner's full registration year
 32 begins as certified by the secretary of revenue, except that: (1) ~~As of~~
 33 ~~November 1, 1994, such rate shall be computed without regard to 11.429%~~
 34 ~~of the general property taxes levied by school districts pursuant to K.S.A.~~
 35 ~~72-6431, and amendments thereto; (2) as of November 1, 1995, such rate~~
 36 ~~shall be computed without regard to 31.429% of the general property taxes~~
 37 ~~levied by school districts pursuant to K.S.A. 72-6431, and amendments~~
 38 ~~thereto; (3) as of November 1, 1996, such rate shall be computed without~~
 39 ~~regard to 54.286% of the general property taxes levied by school districts~~
 40 ~~pursuant to K.S.A. 72-6431, and amendments thereto; (4) as of November~~
 41 ~~1, 1997, such rate shall be computed without regard to 70.36% of the~~
 42 ~~general property taxes levied by school districts pursuant to K.S.A. 72-~~
 43 ~~6431, and amendments thereto; and (5) as of November 1, 1998, and such~~

1 ~~date in all years thereafter, such rate shall be computed without regard to~~
2 ~~the general property taxes levied by school districts pursuant to K.S.A. 72-~~
3 ~~6431, and amendments thereto~~ *As of November 1, 2014, such rate shall be*
4 *computed without regard to the general property taxes levied by school*
5 *districts pursuant to section 11 of 2015 House Substitute for Senate Bill*
6 *No. 7, and amendments thereto; (2) as of November 1, 2015, such rate*
7 *shall be computed with regard to 25% of the general property taxes levied*
8 *by school districts pursuant to section 11 of 2015 House Substitute for*
9 *Senate Bill No. 7, and amendments thereto; (3) as of November 1, 2016,*
10 *such rate shall be computed with regard to 50% of the general property*
11 *taxes levied by school districts pursuant to section 11 of 2015 House*
12 *Substitute for Senate Bill No. 7, and amendments thereto; (4) as of*
13 *November 1, 2017, such rate shall be computed with regard to 75% of the*
14 *general property taxes levied by school districts pursuant to section 11 of*
15 *2015 House Substitute for Senate Bill No. 7, and amendments thereto; and*
16 *(5) as of November 1, 2018, and November 1 in each year thereafter, such*
17 *rate shall be computed with regard to all of the general property taxes*
18 *levied by school districts pursuant to K.S.A. 72-6431, and amendments*
19 *thereto.*

20 Sec. 2. K.S.A. 79-5105 is hereby repealed.

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