

## HOUSE BILL No. 2511

By Committee on Taxation

1-27

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1 AN ACT concerning property taxation; relating to sale or abandonment of  
2 personal property before taxes paid; liens, exceptions; amending K.S.A.  
3 79-2109 and repealing the existing section; also repealing K.S.A. 79-  
4 2110.

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

7 New Section 1. Whenever personal property in this state is  
8 abandoned or repossessed after it is assessed and before the taxes are paid,  
9 the owner or lessee of any real property upon which such property was  
10 situated at the time of abandonment or repossession shall not be liable for  
11 such taxes where lawful title to such property is acquired by such  
12 landowner or lessee within 12 months of the time such property is deemed  
13 abandoned or within 12 months of the time legal proceedings are  
14 commenced to effect a repossession.

15 Sec. 2. K.S.A. 79-2109 is hereby amended to read as follows: 79-  
16 2109. If any owner of personal property after the date as of which personal  
17 property is assessed and before the tax ~~thereon~~ is paid, shall sell all of a  
18 class of the same to any one person, the tax for that year shall be a lien  
19 upon the property so sold, and shall at once become due and payable, ~~and~~  
20 The county treasurer shall at once issue a tax warrant for the collection  
21 ~~thereof~~, and the sheriff shall ~~forthwith~~ collect it as in other cases. The  
22 property so sold shall be liable in the hands of the purchaser for such tax,  
23 but in the event that a purchaser shall pay the tax or any part thereof or, if  
24 ~~said~~ ~~the~~ ~~property~~ ~~be~~ ~~is~~ seized and sold for such tax, the seller ~~thereof~~, shall  
25 be civilly liable to the purchaser for the amount of the taxes the purchaser  
26 has paid or the amount of taxes due on the property ~~so~~ ~~seized~~; ~~but~~. If the  
27 property ~~be~~ ~~is~~ sold in the ordinary course of retail trade, it shall not be so  
28 liable in the hands of the purchasers *for such tax. No personal property*  
29 *which has been transferred in any manner after it has been assessed shall*  
30 *be liable for the tax in the hands of the transferee after the expiration of*  
31 *three years from the time such tax became originally due and payable.*

32 Sec. 3. K.S.A. 79-2109 and 79-2110 are hereby repealed.

33 Sec. 4. This act shall take effect and be in force from and after its  
34 publication in the statute book.