

HOUSE BILL No. 2745

By Committee on Taxation

3-6

1 AN ACT concerning property tax; relating to liens against voluntarily
2 transferred personal property; also repealing K.S.A. 79-2109 and 79-
3 2110.

4
5 *Be it enacted by the Legislature of the State of Kansas:*

6 Section 1. (a) On and after January 1, 2015, if any owner of personal
7 property sells or transfers such property to another after the date such
8 property is assessed and before the tax thereon is paid, then the taxes on
9 the personal property of such taxpayer which is being sold or transferred
10 shall fall due immediately, and a lien shall attach to the property so sold or
11 transferred. The lien shall be for an amount equal to the tax assessment for
12 the year in which the sale or transfer is made and shall become due and
13 payable immediately. The lien shall attach to the property and is not a
14 personal debt of the purchaser or transferee. In no circumstance shall the
15 purchaser or transferee be liable for any taxes owed by the seller or
16 transferor prior to the year in which the sale or transfer occurred. Such lien
17 shall be in preference to all other claims against such property. The county
18 treasurer, after receiving knowledge of any such surrender or transfer, shall
19 issue immediately a tax warrant for the collection thereof and the sheriff
20 shall collect it as in other cases. The lien shall remain on the property and
21 any person taking possession of the property does so subject to the lien.
22 The one owing such tax shall be liable civilly to any person taking
23 possession of such property for any taxes owing thereon, but the property
24 shall be liable in the hands of the person taking possession thereof for such
25 tax. If the property is sold in the ordinary course of retail trade it shall not
26 be liable in the hands of the purchasers. No personal property which has
27 been transferred in any manner after it has been assessed shall be liable for
28 the tax in the hands of the transferee after the expiration of three years
29 from the time such tax originally became due and payable.

30 (b) If, at the time of the sale, taxes on the personal property remain
31 due and unpaid for any tax year or years prior to the year of the sale, then
32 such unpaid taxes shall be a personal debt of the seller, subject to
33 collection under K.S.A. 79-2017 or 79-2101, and amendments thereto, as
34 the case may be. The county treasurer of the county where such personal
35 property taxes remain due and unpaid shall update the records of the
36 county treasurer to show that the seller or transferor is delinquent and

1 owes personal property taxes levied against the seller or transferor for such
2 previous year or years for the purposes of vehicle registration under
3 K.S.A. 8-173, and amendments thereto.

4 Sec. 2. K.S.A. 79-2109 and 79-2110 are hereby repealed.

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