

**SENATE BILL No. 380**

By Committee on Federal and State Affairs

1-27

1 AN ACT concerning taxation; relating to motor vehicles, exemption of  
2 military personnel vehicles; amending K.S.A. 2015 Supp. 79-5107 and  
3 repealing the existing section.  
4

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

6 Section 1. K.S.A. 2015 Supp. 79-5107 is hereby amended to read as  
7 follows: 79-5107. (a) Except as provided in subsection (e), the tax imposed  
8 by this act upon any motor vehicle, other than a motor vehicle which  
9 replaces a motor vehicle previously registered and taxed in this state and to  
10 which registration plates are transferred, which has been acquired, or  
11 brought into the state, or for any other reason becomes subject to  
12 registration after the owner's regular annual motor vehicle registration  
13 date, shall become due and payable at the time such motor vehicle  
14 becomes subject to registration under the laws of this state and the amount  
15 of tax to be paid by the owner for the remainder of the tax year shall be an  
16 amount which is equal to  $\frac{1}{12}$  of the tax which would have been due upon  
17 such motor vehicle for the full registration year, multiplied by the number  
18 of full calendar months remaining in the registration year of the owner of  
19 such vehicle. Such tax shall be paid at the time of the registration of such  
20 motor vehicle.

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

34 (c) Whenever the tax imposed under this act has been paid upon any  
35 motor vehicle and title to such vehicle is transferred and no replacement  
36 vehicle is substituted therefor such taxpayer shall be entitled to a refund in

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

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

24 (e) (1) No tax shall be levied under the provisions of this act upon not  
25 more than two motor vehicles which are owned by a resident individual:

26 (A) Who is in the full-time military service of the United States, is  
27 absent from this state solely by reason of military orders on the date of  
28 such individual's application for registration and such motor vehicles are  
29 maintained by such individual outside of this state;

30 (B) who is a member of the military service of the United States and  
31 is mobilized or deployed on the date of such individual's application for  
32 registration; or

33 (C) who is a ~~full-time member of the military service of the United~~  
34 ~~States, and is stationed in Kansas, or who is a full-time active guard and~~  
35 ~~reservist~~ member *in good standing* of the Kansas army or air national  
36 guard or a Kansas unit of the reserve forces of the United States under  
37 authority of title 10 or title 32 of the U.S. code, and is stationed or  
38 assigned in Kansas.

39 (2) The owner of a motor vehicle not subject to tax pursuant to the  
40 provisions of subsection (e)(1) who has paid the tax levied under the  
41 provisions of K.S.A. 79-5101, and amendments thereto, may apply for a  
42 refund with the county treasurer not later than one year from the effective  
43 date of this act. The county treasurer shall refund any such taxes

1 previously paid by such owner of a motor vehicle.

2 The provisions of this subsection shall be applicable on and after  
3 December 31, ~~2013~~ 2015.

4 Sec. 2. K.S.A. 2015 Supp. 79-5107 is hereby repealed.

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