

79-5117. Excise tax upon rental or lease of certain motor vehicles; administration, enforcement and collection; apportionment and distribution of revenues. (a) In addition to the tax imposed pursuant to the Kansas retailers' sales tax act, there is hereby imposed an excise tax at the rate of 3 1/2% upon the gross receipts received from the rental or lease for a period of time not exceeding 28 days of motor vehicles which except for the operation of K.S.A. 79-5101, and amendments thereto, would be subject to taxation pursuant to K.S.A. 79-5101 et seq., and amendments thereto.

(b) The director of taxation shall administer, enforce and collect the tax imposed by this section. All laws and rules and regulations of the secretary of revenue relating to the administration, enforcement and collection of the retailers' sales tax shall apply to such tax insofar as they can be made applicable, and the secretary shall adopt such additional rules and regulations as necessary for the efficient and effective administration, enforcement and collection thereof.

(c) The director of taxation shall remit all moneys collected from the tax imposed by this section to the state treasurer in accordance with the provisions of K.S.A. 75-4215, and amendments thereto. Upon receipt of each such remittance, the state treasurer shall deposit the entire amount in the state treasury to the credit of the state general fund. On June 30 and November 30 of each year, the state treasurer shall remit to the county treasurer of each county wherein a transaction taxable pursuant to this section took place all moneys attributable to such transaction. Upon receipt thereof, each county treasurer shall apportion and distribute all moneys received to all tax levy units of the county in the same manner as provided by K.S.A. 79-5110 and 79-5111, and amendments thereto.

History: L. 1991, ch. 286, § 1; L. 2001, ch. 5, § 467; July 1.