

**SENATE BILL No. 421**

By Committee on Assessment and Taxation

2-10

1 AN ACT concerning personal property taxation; relating to motor  
2 vehicles; computation of amount of tax; amending K.S.A. 79-5105 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. 79-5105 is hereby amended to read as follows: 79-  
7 5105. (a) A tax is hereby levied upon every motor vehicle, as the same is  
8 defined by K.S.A. 79-5101, and amendments thereto, in an amount which  
9 shall be determined in the manner hereinafter prescribed, except that: (1)  
10 (A) For ~~1995~~ 2012, the tax on any motorcycle shall not be less than \$6 and  
11 the tax on any other motor vehicle shall not be less than \$12; and (B) the  
12 tax on each motor vehicle the age of which is 15 years or older shall not be  
13 more than \$12; and (2) for ~~1996~~ 2013, and each year thereafter: (A) The  
14 tax on any motorcycle shall not be less than ~~\$12~~ \$18 and the tax on any  
15 other motor vehicle shall not be less than ~~\$24~~ \$36, except as otherwise  
16 provided by ~~clause~~ subsections (a)(1)(B) and (a)(1)(C); (B) the tax on any  
17 motorcycle the model year of which is ~~1980~~ 1997 or earlier shall be \$6 and  
18 the tax on any other motor vehicle the model year of which is ~~1980~~ 1997 or  
19 earlier shall be \$12; and (C) if the tax on any motorcycle in ~~1995~~ 2012 was  
20 more than \$6 but less than \$12, the tax shall be determined for ~~1996~~ 2013  
21 and each year thereafter in the manner hereinafter prescribed but shall not  
22 be less than \$6, and if the tax on any other motor vehicle in ~~1995~~ 2012 was  
23 more than \$12 but less than \$24, the tax shall be determined for ~~1996~~ 2013  
24 and each year thereafter in the manner hereinafter prescribed but shall not  
25 be less than \$12.

26 (b) The amount of such tax on a motor vehicle shall be computed by:  
27 (1) By determining the amount representing the midpoint of the values  
28 included within the class in which such motor vehicle is classified under  
29 K.S.A. 79-5102 or 79-5103, and amendments thereto, except that the  
30 midpoint of class 20 shall be \$21,000 plus \$2,000 for each \$2,000 or  
31 portion thereof by which the trade-in value of the vehicle exceeds \$22,000;  
32 (2) if the model year of the motor vehicle is a year other than the year for  
33 which the tax is levied, by reducing such midpoint amount by an amount  
34 equal to ~~16% in 1995, and all years prior thereto, and 15% in 1996~~ 2012,  
35 and all years thereafter, *and for vehicles first registered in 2013 and*  
36 *thereafter, and 15% for the first five years of a vehicle, 12% for years six*

1 *through 10, and 10% for all years thereafter, of the remaining balance*  
2 *for each year of difference between the model year of the motor vehicle*  
3 *and the year for which the tax is levied if the model year of the motor*  
4 *vehicle is ~~1981~~1998 or a later year; or (B) the remaining balance for each*  
5 *year of difference between the year ~~1980~~1997 and the year for which the*  
6 *tax is levied if the model year of the motor vehicle is ~~1980~~1997 or any*  
7 *year prior thereto; (3) by multiplying the amount determined after*  
8 *application of ~~clause subsection (b)(2) above~~ by 30% during calendar year*  
9 *~~1995, 28.5% during the calendar year 1996, 26.5% during the calendar~~*  
10 *~~year 1997, 24.5% during the calendar year 1998, 22.5% during the~~*  
11 *~~calendar year 1999, and 20% during calendar year 2012, 18% during~~*  
12 *~~calendar year 2013, 16% during calendar year 2014, 14% during~~*  
13 *~~calendar year 2015 and 12% during calendar year 2016, and all calendar~~*  
14 *years thereafter, which shall constitute the taxable value of the motor*  
15 *vehicle; and (4) by multiplying the taxable value of the motor vehicle*  
16 *produced under ~~clause subsection (b)(3) above~~ by the county average tax*  
17 *rate.*

18 (c) The "county average tax rate" means the total amount of general  
19 property taxes levied within the county by the state, county and all other  
20 taxing subdivisions levying such taxes within such county in the second  
21 calendar year before the calendar year in which the owner's full  
22 registration year begins divided by the total assessed tangible valuation of  
23 property within such county as of November 1 of such second calendar  
24 year before the calendar year in which the owner's full registration year  
25 begins as certified by the secretary of revenue, except that: (1) ~~As of~~  
26 ~~November 1, 1994, such rate shall be computed without regard to 11.429%~~  
27 ~~of the general property taxes levied by school districts pursuant to K.S.A.~~  
28 ~~72-6431, and amendments thereto; (2) as of November 1, 1995, such rate~~  
29 ~~shall be computed without regard to 31.429% of the general property taxes~~  
30 ~~levied by school districts pursuant to K.S.A. 72-6431, and amendments~~  
31 ~~thereto; (3) as of November 1, 1996, such rate shall be computed without~~  
32 ~~regard to 54.286% of the general property taxes levied by school districts~~  
33 ~~pursuant to K.S.A. 72-6431, and amendments thereto; (4) as of November~~  
34 ~~1, 1997, such rate shall be computed without regard to 70.36% of the~~  
35 ~~general property taxes levied by school districts pursuant to K.S.A. 72-~~  
36 ~~6431, and amendments thereto; and (5) as of November 1, 1998, and such~~  
37 ~~date in all years thereafter, such rate shall be computed without regard to~~  
38 ~~the general property taxes levied by school districts pursuant to K.S.A. 72-~~  
39 ~~6431, and amendments thereto~~ *As of November 1, 2011, such rate shall be*  
40 *computed without regard to the general property taxes levied by school*  
41 *districts pursuant to K.S.A. 72-6431, and amendments thereto; (2) as of*  
42 *November 1, 2012, such rate shall be computed with regard to 25% of the*  
43 *general property taxes levied by school districts pursuant to K.S.A. 72-*

1 6431, and amendments thereto; (3) as of November 1, 2013, such rate  
2 shall be computed with regard to 50% of the general property taxes levied  
3 by school districts pursuant to K.S.A. 72-6431, and amendments thereto;  
4 (4) as of November 1, 2014, such rate shall be computed with regard to  
5 75% of the general property taxes levied by school districts pursuant to  
6 K.S.A. 72-6431, and amendments thereto; and (5) as of November 1, 2015,  
7 such rate shall be computed with regard to all of the general property  
8 taxes levied by school districts pursuant to K.S.A. 72-6431, and  
9 amendments thereto.

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

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