

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

28 **(2) Commencing in 2013, and each year thereafter, the tax on any**
29 **motorcycle shall not be less than \$18 and the tax on any other motor**
30 **vehicle shall not be less than \$36, unless in 2012 such tax was already**
31 **less than such minimum tax, and in any such case the provisions of**
32 **subsection (a)(1) shall remain applicable to any such motorcycle or**
33 **other motor vehicle.**

34 (b) The amount of such tax on a motor vehicle shall be computed by:
35 (1) *By* determining the amount representing the midpoint of the values
36 included within the class in which such motor vehicle is classified under

1 K.S.A. 79-5102 or 79-5103, and amendments thereto, except that the
2 midpoint of class 20 shall be \$21,000 plus \$2,000 for each \$2,000 or
3 portion thereof by which the trade-in value of the vehicle exceeds \$22,000;
4 (2) if the model year of the motor vehicle is a year other than the year for
5 which the tax is levied, by reducing such midpoint amount by an amount
6 equal to ~~16% in 1995, and all years prior thereto, and 15% in 1996~~2012,
7 ~~and all years thereafter, and for vehicles first registered and commencing~~
8 ~~in 2013 and each year thereafter, and 15% for the first five~~ **three** years of
9 ~~a vehicle, 12% for years six~~ **four** through ~~to six, and 10% for all years~~
10 ~~thereafter,~~ of the remaining balance for each year of difference between
11 the model year of the motor vehicle and the year for which the tax is levied
12 if the model year of the motor vehicle is ~~1984~~1998 or a later year; or ~~(B)~~
13 the remaining balance for each year of difference between the year
14 ~~1980~~1997 and the year for which the tax is levied if the model year of the
15 motor vehicle is ~~1980~~1997 or any year prior thereto; (3) by multiplying the
16 amount determined after application of ~~clause subsection (b)(2) above~~ by
17 ~~30% during calendar year 1995, 28.5% during the calendar year 1996,~~
18 ~~26.5% during the calendar year 1997, 24.5% during the calendar year~~
19 ~~1998, 22.5% during the calendar year 1999, and 20% during calendar year~~
20 ~~2012, 18% during calendar year 2013, 16% during calendar year 2014,~~
21 ~~14% during calendar year 2015 and 12% during calendar year 2016, and~~
22 all calendar years thereafter, which shall constitute the taxable value of the
23 motor vehicle; and (4) by multiplying the taxable value of the motor
24 vehicle produced under ~~clause subsection (b)(3) above~~ by the county
25 average tax rate.

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

1 ~~6431, and amendments thereto; and (5) as of November 1, 1998, and such~~
2 ~~date in all years thereafter, such rate shall be computed without regard to~~
3 ~~the general property taxes levied by school districts pursuant to K.S.A. 72-~~
4 ~~6431, and amendments thereto~~ *As of November 1, 2011, such rate shall be*
5 *computed without regard to the general property taxes levied by school*
6 *districts pursuant to K.S.A. 72-6431, and amendments thereto; (2) as of*
7 *November 1, 2012, such rate shall be computed with regard to 25% of the*
8 *general property taxes levied by school districts pursuant to K.S.A. 72-*
9 *6431, and amendments thereto; (3) as of November 1, 2013, such rate*
10 *shall be computed with regard to 50% of the general property taxes levied*
11 *by school districts pursuant to K.S.A. 72-6431, and amendments thereto;*
12 *(4) as of November 1, 2014, such rate shall be computed with regard to*
13 *75% of the general property taxes levied by school districts pursuant to*
14 *K.S.A. 72-6431, and amendments thereto; and (5) as of November 1, 2015,*
15 *such rate shall be computed with regard to all of the general property*
16 *taxes levied by school districts pursuant to K.S.A. 72-6431, and*
17 *amendments thereto.*

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

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