HOUSE BILL No. 2511

By Committee on Taxation

AN ACT concerning property taxation; relating to sale or abandonment of personal property before taxes paid; liens, exceptions; amending K.S.A. 79-2109 and repealing the existing section; also repealing K.S.A. 79-2110.

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

New Section 1. Whenever personal property in this state is abandoned or repossessed after it is assessed and before the taxes are paid, the owner or lessee of any real property upon which such property was situated at the time of abandonment or repossession shall not be liable for such taxes where lawful title to such property is acquired by such landowner or lessee within 12 months of the time such property is deemed abandoned or within 12 months of the time legal proceedings are commenced to effect a repossession.

Sec. 2. K.S.A. 79-2109 is hereby amended to read as follows: 79-2109. If any owner of personal property after the date as of which personal property is assessed and before the tax thereon is paid, shall sell all of a class of the same to any one person, the tax for that year shall be a lien upon the property so sold, and shall at once become due and payable, and the county treasurer shall at once issue a tax warrant for the collection thereof, and the sheriff shall forthwith collect it as in other cases. The property so sold shall be liable in the hands of the purchaser for such tax, but in the event that a purchaser shall pay the tax or any part thereof or, if the property be is seized and sold for such tax, the seller thereof shall be civilly liable to the purchaser for the amount of the taxes the purchaser has paid or the amount of taxes due on the property so seized; but If the property be is sold in the ordinary course of retail trade, it shall not be so liable in the hands of the purchasers for such tax. No personal property which has been transferred in any manner after it has been assessed shall be liable for the tax in the hands of the transferee after the expiration of three years from the time such tax became originally due and payable.

Sec. 3. K.S.A. 79-2109 and 79-2110 are hereby repealed.

Sec. 4. This act shall take effect and be in force from and after its publication in the statute book.