

## 2021 Kansas Statutes

**79-2109. Sale of personalty before tax paid; liens; liability.** (a) On and after January 1, 2015, if any owner of personal property sells or transfers such property to another after the date such property is assessed and before the tax thereon is paid, then the taxes on the personal property of such taxpayer which is being sold or transferred shall fall due immediately, and a lien shall attach to the property so sold or transferred. The lien shall be for an amount equal to the tax assessment for the year in which the sale or transfer is made and shall become due and payable immediately. The lien shall attach to the property and is not a personal debt of the purchaser or transferee. In no circumstance shall the purchaser or transferee be liable for any taxes owed by the seller or transferor prior to the year in which the sale or transfer occurred. Such lien shall be in preference to all other claims against such property. The county treasurer, after receiving knowledge of any such surrender or transfer, shall issue immediately a tax warrant for the collection thereof and the sheriff shall collect it as in other cases. The lien shall remain on the property and any person taking possession of the property does so subject to the lien. The one owing such tax shall be liable civilly to any person taking possession of such property for any taxes owing thereon, but the property shall be liable in the hands of the person taking possession thereof for such tax. If the property is sold in the ordinary course of retail trade it shall not be liable in the hands of the purchasers. 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 originally became due and payable.

(b) If, at the time of the sale, taxes on the personal property remain due and unpaid for any tax year or years prior to the year of the sale, then such unpaid taxes shall be a personal debt of the seller, subject to collection under K.S.A. 79-2017 or 79-2101, and amendments thereto, as the case may be. The county treasurer of the county where such personal property taxes remain due and unpaid shall update the records of the county treasurer to show that the seller or transferor is delinquent and owes personal property taxes levied against the seller or transferor for such previous year or years for the purposes of vehicle registration under K.S.A. 8-173, and amendments thereto.

**History:** L. 1943, ch. 301, § 5; L. 2014, ch. 81, § 5; July 1.