HOUSE BILL No. 2557

AN ACT concerning commercial vehicles; requiring an annual commercial vehicle fee; amending K.S.A. 79-306d and K.S.A. 2011 Supp. 8-1,152, 79-6a01, 79-6a02, 79-6a03, 79-6a04, 79-1439, 79-3425i and 79-5101 and repealing the existing sections.

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

New Section 1. (a) On and after January 1, 2014, any truck or truck tractor registered for a gross weight of more than 10,000 pounds which is operating as a commercial vehicle shall, in addition to the annual fee prescribed under K.S.A. 8-143, and amendments thereto, pay an annual commercial vehicle fee as follows:

Weight Group	Vehicle Age	Fee
up to 12,000 lbs.	1 to 3	$250.00
12,000 lbs.	4 to 6	200.00
12,000 lbs.	7 and older	150.00
16,000 lbs.	All Ages	250.00
20,000 lbs.	All Ages	250.00
24,000 lbs.	All Ages	250.00
26,000 lbs.	All Ages	300.00
30,000 lbs.	All Ages	300.00
36,000 lbs.	All Ages	300.00
42,000 lbs.	All Ages	350.00
48,000 lbs.	All Ages	350.00
54,000 lbs.	All Ages	350.00
60,000 lbs.	All Ages	400.00
66,000 lbs.	All Ages	400.00
74,000 lbs.	All Ages	400.00
80,000 lbs.	All Ages	400.00
85,500 lbs.	All Ages	400.00

(b) Truck or truck tractors registered under this section shall be eligible for apportioned registration under the provisions of K.S.A. 8-1,100 *et seq.*, and amendments thereto.

(c) Upon the payment of the commercial vehicle fee and applicable registration fees under K.S.A. 8-143, and amendments thereto, except for vehicles registered under K.S.A. 8-1,100 *et seq.*, and amendments thereto, the division shall provide for the registration of and the issuance of license plates for commercial motor vehicles in accordance with the provisions of this section. License plates issued under this section shall be permanent in nature and designed in such a manner as to remain with the commercial motor vehicle for the duration of the life span of the commercial motor vehicle or until the commercial motor vehicle is deleted from the owner's fleet. Such license plates shall be distinctive and shall contain the word "commercial" and there shall be no year date thereon. License plates issued under this section shall not be transferable to any other commercial motor vehicle, except that the unused registration and commercial vehicle fee may be transferred to another commercial motor vehicle which is registered at the same or greater weight.

(d) Amounts collected by the county treasurer as annual commercial vehicle fees under this section shall be remitted or distributed in the following manner:

(1) Amounts collected from non-Kansas-based motor carriers, shall be remitted 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.

(2) Amounts collected from Kansas-based motor carriers shall be allocated and distributed in the same manner as taxes levied against motor vehicles under article 51 of chapter 79 of the Kansas Statutes Annotated.

(e) If an applicant registers a motor vehicle described under this section where such vehicle or vehicles are to have a tax situs in another county, then the county treasurer of the county registering such vehicle or vehicles shall collect the fees prescribed under this section and remit them to the county where the vehicle retains its tax situs. Any county treasurer registering a fleet registered under K.S.A. 8-1,101, and amendments thereto, shall remit the commercial vehicle portion of the fee to the county where the fleet is registered. Upon the transfer and receipt of fees under this subsection, the county treasurer of the receiving county shall remit or distribute such fees as provided in subsection (d).

(f) As used in this section, "commercial vehicle" means any self-pro-

pelled or towed motor vehicle in commerce that is used to transport property or passengers when the vehicle:

(1) Has a gross weight or gross combination weight of 10,001 pounds or more;

(2) is designed or used to transport 15 or more passengers, including the driver; or

(3) is used to transport hazardous materials in a quantity requiring placarding.

The term "commercial vehicle" shall not include any motor vehicle required to pay a license fee under subsection (b)(6) of K.S.A. 8-143, and amendments thereto, or any motor vehicle valued under article 5a of chapter 79 of the Kansas Statutes Annotated, and amendments thereto.

New Sec. 2. (a) Each commercial vehicle registering under the provisions of K.S.A. 8-143, 8-1,100, or 8-1,152, and amendments thereto, shall be assessed a fee of four dollars. Such fee shall be collected by the county treasurer and shall be remitted in the following manner:

(1) Two dollars of such fee assessed and collected pursuant to this section shall be remitted to the state treasurer in accordance with the provisions of K.S.A. 75-4215, and amendments thereto, who shall then credit the entire amount thereof to the commercial vehicle administrative system fund, which fund is hereby established in the state treasury. All moneys deposited in such fund shall be used by the Kansas department of revenue solely for the operation, maintenance and enhancement of the work processes, computer hardware and software and related equipment associated with the division of vehicle's functions related to commercial motor vehicles.

(2) Two dollars shall be deposited by the county treasurer in the special fund created pursuant to K.S.A. 8-145, and amendments thereto, and such amounts shall be used by the county treasurer for all purposes for which such fund has been appropriated by law.

Sec. 3. K.S.A. 2011 Supp. 8-1,152 is hereby amended to read as follows: 8-1,152. (a) As used in this section, "fleet motor vehicle" means ~~any motor vehicle of a commercial fleet of 250 or more motor vehicles which is registered for a gross weight of at least 12,000 pounds but not more than 26,000 pounds, except that if a vehicle is registered for a gross weight of more than 26,000 pounds and is part of a commercial fleet, and such vehicle is not driven out of state, such vehicle shall be deemed a fleet motor vehicle for purposes of this section.~~

(1) Any motor vehicle which is part of a public utility commercial fleet of 250 or more and which is not required to file for apportioned registration pursuant to K.S.A. 8-1,100 through K.S.A. 8-1,124, inclusive, and amendments thereto; or

(2) any motor vehicle of a motor carrier who registers a fleet of interstate apportioned registration commercial vehicles of 250 or more in any international registration plan jurisdiction, and will register a fleet of 250 or more commercial vehicles as Kansas fleet registration vehicles, which are registered for a gross weight of at least 12,000 pounds, and is part of the commercial fleet, and such vehicle is not driven out of state, such commercial vehicle shall pay the commercial vehicle fee prescribed in section 1, and amendments thereto, at the allocation factor of 35% of the commercial vehicle fee.

(b) *Upon the payment of the applicable registration fees under K.S.A. 8-143, and amendments thereto,* the division shall provide for the registration of and the issuance of license plates for fleet motor vehicles in accordance with the provisions of this section. ~~Fleet motor vehicles registered under the provisions of this section shall annually pay the applicable registration fees under K.S.A. 8-143, and amendments thereto. Upon registration, the owner of the fleet motor vehicles who are not exempt from personal property taxes, shall provide evidence of the taxes assessed under K.S.A. 79-6a01 *et seq.*, or 79-5101 *et seq.*, and amendments thereto.~~ License plates issued under this section shall be permanent in nature and designed in such a manner as to remain with the fleet motor vehicle for the duration of the life span of the fleet motor vehicle or until the fleet motor vehicle is deleted from the owner's fleet. Such license plates shall be distinctive and there shall be no year date thereon. Fleet motor vehicles registered under the provisions of this section shall be issued a permanent registration cab card for the duration of the life

span of the fleet motor vehicle or until the fleet motor vehicle is deleted from the owner's fleet. License plates issued under this section shall not be transferable to any other fleet motor vehicle, except that the unused registration fee may be transferred to another fleet motor vehicle which is registered at the same or greater weight. The data required for registration under this section shall be submitted electronically.

(c) The secretary of revenue may adopt rules and regulations in order to administer the provisions of this section.

Sec. 4. K.S.A. 79-306d is hereby amended to read as follows: 79-306d. (a) This section shall not apply: (1) To motor vehicles which are assessed and taxed by the director of property valuation under the provisions of chapter 79, article 6a, of the Kansas Statutes Annotated, *and amendments thereto*; (2) to motor vehicles of ~~public service companies~~ *a public utility* whose property is assessed by the director of property valuation *under the provisions of chapter 79, article 5a, of the Kansas Statutes Annotated*; (3) ~~to motor vehicles owned by a manufacturer of motor vehicles with respect to motor vehicles returned for taxation purposes by such manufacturer on an average inventory basis; (4) motor vehicles owned and/or possessed by motor vehicle dealers which are taxed under the provisions of K.S.A. 79-1016 *et seq.*, and (5)~~ to motor vehicles valued and taxed under the provisions of article 51 of chapter 79 of the Kansas Statutes Annotated, and amendments thereto; *and (4) commercial vehicles required to be annually registered pursuant to section 1, and amendments thereto.*

(b) It shall be the duty of the county appraiser to value each vehicle and place it on the tax roll for taxation purposes. In making such valuation the county appraiser shall use the valuation schedules furnished by the director of property valuation except that said appraiser may deviate from such valuation schedules if the vehicle being valued should be assessed at a lower amount than that shown in the schedule because it has been damaged.

(c) Motor vehicles acquired, purchased, traded or sold after January 1 and prior to September 1 of any year shall be valued in the following manner: In each case the tentative value shall be determined pursuant to the provisions of subsection (b) hereof, and such tentative value divided by twelve to arrive at the monthly value. The value of the motor vehicle shall then be determined as follows: (1) In the case where the vehicle acquired is not a replacement vehicle, the monthly value as defined above shall be multiplied by the number of months or fractions thereof remaining in the calendar year. The value thus determined shall constitute the value of the motor vehicle for said calendar year. (2) In the case where the vehicle acquired is a replacement vehicle, the newly acquired vehicle shall be valued as in subsection (c)(1) above and the vehicle replaced shall be valued by multiplying the monthly value as defined above times the number of full calendar months in the calendar year that the vehicle was owned and for which assessment is being made. The values of the vehicles thus ascertained shall be added together and the sum of the values shall constitute the valuation of the motor vehicles for said calendar year. Motor vehicles acquired, or purchased, after September 1 of any year shall not be subject to assessment and taxation for the year in which they are acquired. As used in this subsection, the term "replacement vehicle" means the vehicle which replaces a motor vehicle previously listed for assessment and taxation for the calendar year in which such vehicle is acquired.

(d) The county treasurer, upon accepting an application for title of a vehicle, shall forthwith furnish the county appraiser with such information as is shown on the title application.

(e) The director of property valuation shall prescribe such forms as are necessary to administer this section.

(f) Whenever any motor vehicle assessed and taxed under the provisions of this section is sold or becomes subject to taxation under the provisions of article 51 of chapter 79 of the Kansas Statutes Annotated, *and amendments thereto,* prior to the end of the tax year, such vehicle shall be valued by multiplying the monthly value as determined in the manner provided by subsection (c) by the number of months or fractions thereof in the calendar year that such vehicle is owned and not subject to taxation under article 51 of chapter 79 of the Kansas Statutes Annotated, *and amendments thereto.*

Sec. 5. K.S.A. 2011 Supp. 79-6a01 is hereby amended to read as follows: 79-6a01. *Prior to January 1, 2014,* the director of property valuation shall value and assess annually the over-the-road motor vehicles and rolling equipment of motor carriers described in this act. The local deputy assessor shall value and assess within the taxing district where located all other property, real and personal, belonging to such motor carriers.

As used in this act, "over-the-road motor vehicles and rolling equipment" shall include all motor-driven vehicles, trailers, semitrailers, buses and trucks owned, used or operated in the state of Kansas by such motor carriers in the transportation of persons or property other than motor vehicles and rolling equipment used solely or mainly for local transportation in a particular community or local area, or for local pickup and delivery, or passenger automobiles used for purposes other than transportation of persons or property for hire. "Motor carriers" as used in this act shall include every person, firm or corporation who or which holds a certificate of convenience and necessity, a certificate of public service, or an interstate license as a common or exempt carrier from the corporation commission of the state of Kansas or is required to register motor carrier equipment pursuant to 49 U.S.C. ~~11506~~ *§ 14504a.*

Sec. 6. K.S.A. 2011 Supp. 79-6a02 is hereby amended to read as follows: 79-6a02. On or before ~~March 20 in each year~~ *May 15, 2012 and 2013,* every person, firm or corporation which was a motor carrier on January 1 of such year and who or which owned, used or operated any over-the-road motor vehicles or rolling equipment in the state of Kansas during the preceding year shall (if a firm or corporation by its president, secretary or principal acting officer or agent) return to the director of property valuation, upon forms furnished by the director, a sworn statement or schedule as follows:

1. A list of all certificates, licenses and permits which have been issued to the operator as a motor carrier by the Kansas state corporation commission.

2. The total number of miles for which all over-the-road motor vehicles used in the state of Kansas were operated in Kansas and everywhere during the calendar year prior to making such report.

3. The complete list of over-the-road vehicles and rolling equipment owned, used or operated in the state of Kansas by such motor carrier during the preceding calendar year and giving the name and number, model and value of the same, except that interchange equipment and trip-leased equipment shall be listed only by the owner.

4. In case any motor carrier holding a certificate of convenience and necessity, an interstate license as a common or exempt carrier from the corporation commission of the state of Kansas between January 1 and March 1 of ~~any year~~ *2012 and 2013* did not own, use or operate any over-the-road motor vehicle or rolling equipment in the state of Kansas during the preceding calendar year such motor carrier shall on or before March 20 of such year file with the director of property valuation a complete list and number of over-the-road motor vehicles and rolling equipment owned, used or operated by such motor carrier in the state of Kansas between January 1 and March 1 of ~~the year~~ *2012 and 2013,* in which such list is filed together with a verified statement estimating the number of miles such motor carrier expects such equipment to be operated in the state of Kansas and everywhere during such year.

5. In case any motor carrier required to file a statement under the provisions of this act fails to make and file such statement on or before ~~March 20~~ *May 15,* the director of property valuation shall, after the director has ascertained the value of the property, of such motor carrier from any other sources available to the director, add 50% additional value as a penalty for failure to file a report, but such assessment shall not relieve the motor carrier from the duty to file such report or statement, except that for good cause shown the director of property valuation may extend the time in which to make and file such statement, except that whenever, in the judgment of the director of property valuation the failure of any motor carrier to comply with this provision is due to a good and reasonable cause, the director of property valuation may at the director's discretion waive or reduce any of the penalty herein provided upon making a record of the director's reason therefor. In the event a motor carrier shall file a statement for any year within one year after such statement

was due, the director of property valuation shall recompute the assessment, tax and penalty on the basis of such statement.

Sec. 7. K.S.A. 2011 Supp. 79-6a03 is hereby amended to read as follows: 79-6a03. *Prior to January 1, 2014,* the director of property valuation shall value and assess all over-the-road motor vehicles owned, used and operated in the state of Kansas during the preceding calendar year by every motor carrier for the purpose of taxation by the state of Kansas in an amount to be determined in the following manner and according to the following method:

(1) The true value of all over-the-road motor vehicles and rolling equipment operated in the state of Kansas shall be determined;

(2) the ratio which the total number of miles of the equipment listed operated in the state of Kansas bears to the total number of miles operated everywhere by such equipment shall be determined;

(3) the assessed value of all over-the-road motor vehicles and rolling equipment owned, used or operated in the state of Kansas by such motor carrier shall be determined by multiplying the true value by the mileage ratio;

(4) the amount so determined shall be the value and assessment of all over-the-road motor vehicles and rolling equipment owned, used or operated in the state of Kansas by such motor carrier in the state of Kansas, except that if any motor carrier who or which holds a certificate of convenience and necessity, or an interstate license as a common or exempt carrier from the corporation commission of the state of Kansas between January 1 and March 1 of ~~any year~~ *2012 and 2013,* did not own, use or operate any over-the-road motor vehicles or rolling equipment in Kansas during the preceding calendar year, the director of property valuation shall determine the mileage ratio of miles operated in the state of Kansas to miles operated everywhere by use of the estimate of mileage furnished by such motor carrier, and apply the same to the assessed valuation of the equipment listed by such motor carrier to determine the assessed value of such equipment and the tax due thereon; and in any such case, when the carrier files such carrier's return the following year, showing the actual mileage of such vehicles in the state of Kansas and everywhere during such year, the director of property valuation shall recompute the tax and refund any excess tax paid by such carrier, or if an additional amount of tax is determined to be due from the taxpayer, such additional amount shall become due upon mailing of notice of such additional tax to the motor carrier by the director of property valuation, which additional tax may be collected as provided in K.S.A. 79-6a07 and 79-6a11, and amendments thereto.

Sec. 8. K.S.A. 2011 Supp. 79-6a04 is hereby amended to read as follows: 79-6a04. *Prior to January 1, 2014,* the director of property valuation each year, shall make a levy for purposes of taxation, against the value assessed and determined to exist in accordance with the manner and method set forth in article 6a of chapter 79 of Kansas Statutes Annotated, and amendments thereto, at a rate which shall equal the average rate of levy for all purposes in the several taxing districts of the state for the preceding year.

For the purposes of such valuation, assessment and taxation, the taxable situs of the over-the-road vehicles and other rolling equipment determined to be taxable under this act is hereby declared to be within this state whether owned, used or operated by a motor carrier who is a resident or nonresident of Kansas and irrespective of whether such motor carrier be domiciled in Kansas or otherwise.

The director of property valuation shall cause to be sent to each motor carrier on or before the first day of August a statement of the amount of the valuation or assessment, the rate of levy and the amount of the tax. The determination contained in such statement shall not require an adjudicative proceeding under the Kansas administrative procedure act. The statement shall inform the motor carrier of the right to an informal conference as provided in this section. The failure to request an informal conference shall not preclude any appeal under K.S.A. 74-2438, and amendments thereto. If a motor carrier has any objection to the statement as issued, the motor carrier must, within 15 days of the date of mailing of such notice, notify the director of property valuation in writing of such objection, setting forth the basis therefor and all facts relating thereto.

Within 30 days of the date of receipt by the director of property valuation of such written objection, the director shall hold an informal conference with the motor carrier and shall issue a written finding, ruling, order, decision or other final action thereon, which finding, ruling, order, decision or other final action shall become effective for purposes of the appeal as provided by K.S.A. 74-2438, and amendments thereto, three days following the mailing of a copy thereof to the motor carrier. Informal conferences held pursuant to this section may be conducted by the director or the director's designee. The rules of evidence shall not apply to an informal conference and no record shall be made except at the request and expense of the director or the motor carrier.

The tax as finally determined shall be paid by the motor carrier to the director of property valuation. The motor carrier may, at its option, pay the full amount thereof on or before December 20 of each year, or ½ thereof on or before December 20 and the remaining ½ thereof on or before May 10 next ensuing, but in the event a motor carrier so charged with tax hereunder fails to pay the first ½ thereof, the full amount shall become immediately due and payable. If such motor carrier's taxes are less than $50, the amount thereof shall be paid on or before December 20 or be subject to the penalties herein provided. In case the first ½ of such taxes remains unpaid after December 20, the entire and full amount of taxes charged shall draw interest at the rate prescribed by K.S.A. 79-2004a, and amendments thereto, from December 20 to date of payment. All taxes levied hereunder of the preceding year and accrued interest thereon which shall remain due and unpaid on May 11 shall draw interest at the rate prescribed by K.S.A. 79-2004a, and amendments thereto, from May 10 until paid. All moneys collected under the provisions of this act, except as provided in K.S.A. 79-6a09, and amendments thereto, shall be remitted 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.

Sec. 9. K.S.A. 2011 Supp. 79-1439 is hereby amended to read as follows: 79-1439. (a) All real and tangible personal property which is subject to general *ad valorem* taxation shall be appraised uniformly and equally as to class and, unless otherwise specified herein, shall be appraised at its fair market value, as defined in K.S.A. 79-503a, and amendments thereto.

(b) Property shall be classified into the following classes and assessed at the percentage of value prescribed therefor:

(1) Real property shall be assessed as to subclass at the following percentages of value:

(A) Real property used for residential purposes including multi-family residential real property, real property necessary to accommodate a residential community of mobile or manufactured homes including the real property upon which such homes are located, residential real property used partially for day care home purposes if such home has been registered or licensed pursuant to K.S.A. 65-501 *et seq.*, and amendments thereto, and residential real property used partially for bed and breakfast home purposes at 11.5%. As used in this paragraph "bed and breakfast home" means a residence with five or fewer bedrooms available for overnight guests who stay for not more than 28 consecutive days for which there is compliance with all zoning or other applicable ordinances or laws which pertain to facilities which lodge and feed guests;

(B) land devoted to agricultural use valued pursuant to K.S.A. 79-1476, and amendments thereto, at 30%;

(C) vacant lots at 12%;

(D) real property which is owned and operated by a not-for-profit organization not subject to federal income taxation pursuant to section 501 of the federal internal revenue code and included herein pursuant to K.S.A. 79-1439a, and amendments thereto, at 12%;

(E) public utility real property, except railroad property which shall be assessed at the average rate all other commercial and industrial property is assessed, at 33%. As used in this paragraph, "public utility" shall have the meaning ascribed thereto by K.S.A. 79-5a01, and amendments thereto;

(F) real property used for commercial and industrial purposes and

buildings and other improvements located upon land devoted to agricultural use at 25%; and

(G) all other urban and rural real property not otherwise specifically subclassed at 30%.

(2) Personal property shall be classified into the following classes and assessed at the percentage of value prescribed therefor:

(A) Mobile homes used for residential purposes at 11.5%;

(B) mineral leasehold interests, except oil leasehold interests the average daily production from which is five barrels or less, and natural gas leasehold interests, the average daily production from which is 100 mcf or less, which shall be assessed at 25%, at 30%;

(C) public utility tangible personal property including inventories thereof, except railroad personal property including inventories thereof, which shall be assessed at the average rate all other commercial and industrial property is assessed, at 33%. As used in this paragraph, "public utility" shall have the meaning ascribed thereto by K.S.A. 79-5a01, and amendments thereto;

(D) all categories of motor vehicles listed and taxed pursuant to K.S.A. 79-306d, and amendments thereto, and, *prior to January 1, 2014,* over-the-road motor vehicles defined pursuant to K.S.A. 79-6a01, and amendments thereto, at 30%;

(E) commercial and industrial machinery and equipment, including rolling equipment defined pursuant to K.S.A. 79-6a01, and amendments thereto, which, if its economic life is seven years or more, shall be valued at its retail cost when new less seven-year straight-line depreciation, or which, if its economic life is less than seven years, shall be valued at its retail cost when new less straight-line depreciation over its economic life, except that, the value so obtained for such property as long as it is being used shall not be less than 20% of the retail cost when new of such property at 25%; and

(F) all other tangible personal property not otherwise specifically classified at 30%.

Sec. 10. K.S.A. 2011 Supp. 79-3425i is hereby amended to read as follows: 79-3425i. (a) On January 15 and July 15 of each year, the director of accounts and reports shall transfer a sum equal to the total taxes collected under the provisions of K.S.A. 79-6a04 and 79-6a10, and amendments thereto, *and annual commercial vehicle fees collected pursuant to section 1, and amendments thereto,* and credited to the state general fund during the six months next preceding the date of transfer, from the state general fund to the special city and county highway fund, created by K.S.A. 79-3425, and amendments thereto, except that: (1) Such transfers are subject to reduction under K.S.A. 75-6704, and amendments thereto; (2) no moneys shall be transferred from the state general fund to the special city and county highway fund during state fiscal year 2010, state fiscal year 2011, state fiscal year 2012 or state fiscal year 2013; (3) all transfers under this section shall be considered to be demand transfers from the state general fund; and (4) (A) on each January 14, April 14, July 14 and October 14 of state fiscal years 2012, 2013, 2014, 2015 and 2016 the state treasurer shall determine the amount of money to be paid the counties and cities on such dates of such year, pursuant to K.S.A. 79-3425c, and amendments thereto, and make the following adjustments prior to the apportionment and payment specified in K.S.A. 79-3425c, and amendments thereto: (i) The following amounts shall be added to the apportionment and payment to be paid to the following counties: Barton county, $7,984.99; Butler county, $96,937.27; Douglas county, $128,245.99; Leavenworth county, $55,766.22; Shawnee county, $267,356.20; and (ii) the following amounts shall be deducted from the apportionment and payment to the following counties: Allen county, $3,839.12; Anderson county, $2,957.98; Atchison county, $4,345.79; Barber county, $1,813.76; Bourbon county, $2,945.98; Brown county, $1,590.14; Chase county, $1,364.54; Chautauqua county, $539.42; Cherokee county, $5,874.25; Cheyenne county, $1,317.84; Clark county, $757.32; Clay county, $968.54; Cloud county, $2,774.68; Coffey county, $2,894.76; Comanche county, $446.63; Cowley county, $2,116.31; Crawford county, $5,558.19; Decatur county, $1,615.15; Dickinson county, $6,024.00; Doniphan county, $2,626.24; Edwards county, $1,580.33; Elk county, $525.08; Ellis county, $8,774.46; Ellsworth county, $2,334.37;

Finney county, $5,837.57; Ford county, $7,048.03; Franklin county, $6,898.28; Geary county, $976.57; Gove county, $1,058.76; Graham county, $1,409.48; Grant county, $1,936.03; Gray county, $2,355.25; Greeley county, $941.53; Greenwood county, $2,701.29; Hamilton county, $1,060.71; Harper county, $1,466.35; Harvey county, $7,863.46; Haskell county, $1,335.39; Hodgeman county, $959.20; Jackson county, $4,647.68; Jefferson county, $6,701.43; Jewell county, $1,211.66; Johnson county, $115,947.72; Kearny county, $1,160.82; Kingman county, $2,801.87; Kiowa county, $1,441.36; Labette county, $5,563.25; Lane county, $652.48; Lincoln county, $1,203.05; Linn county, $3,772.22; Logan county, $1,169.58; Lyon county, $8,236.73; Marion county, $3,681.52; Marshall county, $3,878.17; McPherson county, $8,652.66; Meade county, $1,048.56; Miami county, $10,701.45; Mitchell county, $3,466.79; Montgomery county, $8,377.29; Morris county, $1,955.91; Morton county, $1,200.61; Nemaha county, $3,774.74; Neosho county, $5,507.28; Ness county, $991.77; Norton county, $1,800.14; Osage county, $2,327.93; Osborne county, $1,882.73; Ottawa county, $2,063.91; Pawnee county, $1,802.09; Phillips county, $2,622.20; Pottawatomie county, $6,512.08; Pratt county, $2,187.16; Rawlins county, $1,119.60; Reno county, $12,935.71; Republic county, $2,272.31; Rice county, $1,722.51; Riley county, $11,149.53; Rooks county, $2,252.51; Rush county, $1,235.76; Russell county, $577.59; Saline county, $14,049.86; Scott county, $1,340.37; Sedgwick county, $117,126.91; Seward county, $4,488.67; Sheridan county, $1,786.11; Sherman county, $194.37; Smith county, $1,993.99; Stafford county, $2,029.27; Stanton county, $991.97; Stevens county, $638.08; Sumner county, $5,908.68; Thomas county, $3,388.44; Trego county, $1,781.87; Wabaunsee county, $2,354.10; Wallace county, $994.33; Washington county, $2,554.75; Wichita county, $1,333.92; Wilson county, $3,659.10; Woodson county, $1,214.90; Wyandotte county, $16,818.00; (B) after determining and including such additions and deductions, the resulting apportionment and payment shall be paid by the state treasurer to the counties and cities prescribed therefor, notwithstanding the provisions of K.S.A. 79-3425c, and amendments thereto, or any other statute, each January 14, April 14, July 14 and October 14 of state fiscal years 2012, 2013, 2014, 2015 and 2016, with the requirement that the additional moneys received by each such county shall be deposited and administered in accordance with K.S.A. 79-3425c, and amendments thereto, including any redistributions provided for by that statute, except that the state treasurer shall calculate the annual equalization payment to each county without considering the deductions or additions to quarterly distributions required by subsection (a)(4)(A); and (C) acceptance of the payments made pursuant to this subsection (a)(4) shall be deemed as payment in full and a release of any liability from the county to the state treasurer for payments from the special city and county highway fund for state fiscal years 2000 through 2009.

(b) During the state fiscal year ending June 30, 2010, on July 15, 2009, and January 15, 2010, the director of accounts and reports shall transfer $2,515,916 from the state highway fund to the special city and county highway fund, created by K.S.A. 79-3425, and amendments thereto.

Sec. 11. K.S.A. 2011 Supp. 79-5101 is hereby amended to read as follows: 79-5101. As used in this act the term "motor vehicle" means and includes all motor vehicles required to be registered under the provisions of article 1 of chapter 8 of the Kansas Statutes Annotated, and amendments thereto, except:

(a) Motor vehicles assessed and taxed by the director of property valuation under the provisions of chapter 79, article 6a, of the Kansas Statutes Annotated, and amendments thereto;

(b) motor vehicles of public service companies whose property is assessed by the director of property valuation under the provisions of article 5a of chapter 79 of the Kansas Statutes Annotated, and amendments thereto;

(c) motor vehicles registered for a gross weight of more than 12,000 pounds;

(d) motor vehicles owned by a car rental company upon which the tax imposed under K.S.A. 79-5117 and amendments thereto, has been paid;

(e) recreational vehicles, as defined by K.S.A. 79-5118, and amendments thereto~~; and~~

(f) motor vehicles which are exempted from property taxation under the provisions of the Kansas Statutes Annotated or the Kansas constitution*; and*

(g) commercial motor vehicles as defined in section 1, and amendments thereto.

Sec. 12. K.S.A. 79-306d and K.S.A. 2011 Supp. 8-1,152, 79-6a01, 79-6a02, 79-6a03, 79-6a04, 79-1439, 79-3425i and 79-5101 are hereby repealed.

Sec. 13. This act shall take effect and be in force from and after its publication in the statute book.

I hereby certify that the above BILL originated in the HOUSE, and passed that body

_____

HOUSE concurred in
SENATE amendments _____

_____
Speaker of the House.

_____
Chief Clerk of the House.

Passed the SENATE
as amended _____

_____
President of the Senate.

_____
Secretary of the Senate.

APPROVED _____

_____
Governor.