

12-143. City vehicle tax authorized; tax situs; amount of tax. The governing body of any city is hereby prohibited from levying and collecting license or stamp taxes on motor vehicles, as defined in K.S.A. 8-126, except as provided in this act. Any city levying a vehicle license or stamp tax shall provide for the levying, administration, enforcement and collection of such tax by ordinance, and no such ordinance shall levy a tax on any vehicle which does not have a taxable situs within the city. The taxable situs of a motor vehicle, for the purposes of this act, shall be the city in which such motor vehicle is usually kept, garaged or stored during the night and on weekends and holidays, irrespective of the legal residence of the owner thereof. The amount of such tax shall be uniform for all motor vehicles at either five dollars (\$5) per vehicle or ten dollars (\$10) per vehicle.

History: L. 1967, ch. 57, § 1; April 29.