

79-6a01. Over-the-road motor vehicles and rolling equipment of motor carriers; valuation and assessment locally assessed property; definitions. 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. § 14504a.

History: L. 1929, ch. 288, § 1; L. 1955, ch. 399, § 1; L. 1959, ch. 369, § 1; L. 1993, ch. 263, § 10; L. 1995, ch. 98, § 21; L. 2003, ch. 124, § 33; L. 2012, ch. 87, § 5; July 1.