

**79-5101. Definitions.** 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;
- (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 K.S.A. 2014 Supp. 8-143m, and amendments thereto.

**History:** L. 1979, ch. 309, § 1; L. 1980, ch. 325, § 1; L. 1982, ch. 396, § 3; L. 1983, ch. 335, § 1; L. 1991, ch. 286, § 2; L. 1994, ch. 10, § 1; L. 1994, ch. 330, § 1; L. 1997, ch. 119, § 4; L. 1998, ch. 140, § 2; L. 2012, ch. 87, § 11; July 1.