

## 2021 Kansas Statutes

**79-5106. Taxes levied annually for registration period; due date; payment condition precedent to registration; change in tax situs.** (a) Taxes imposed upon motor vehicles under the provisions of this act shall be levied annually for the period prescribed by article 1 of chapter 8 of the Kansas Statutes Annotated, and amendments thereto, as the registration year for the motor vehicle taxed. Except as provided in K.S.A. 79-5107, and amendments thereto, the tax upon each motor vehicle shall be due on or before the date in each year prescribed by law for the regular annual registration of such motor vehicle. Except as provided in subsection (d) of K.S.A. 79-5107, and amendments thereto, the payment of the tax imposed by this act shall be a condition precedent to the right to register or reregister the motor vehicle and shall be in addition to all other conditions prescribed by law.

(b) If the tax situs of any motor vehicle at the time of registration is in a different county from that indicated upon the application form, the amount of tax due upon such motor vehicle under the provisions of this act as indicated by such form shall be recomputed and shall be the amount determined for such vehicle in such county pursuant to K.S.A. 79-5105, and amendments thereto, and shall be paid to the county in which the motor vehicle is to be registered.

**History:** L. 1979, ch. 309, § 6; L. 1981, ch. 392, § 1; L. 1983, ch. 336, § 1; July 1.