

## 2021 Kansas Statutes

**79-5119. Same; due date; exemption from property tax.** All recreational vehicles, as defined in K.S.A. 79-5118, and amendments thereto, shall be taxed under the provisions of K.S.A. 79-5118 to 79-5125, inclusive, and amendments thereto, and shall not be subject to property or ad valorem taxes levied under any other law of the state of Kansas or any resolution or ordinance of any taxing subdivision thereof. Taxes levied upon recreational vehicles under the provisions of K.S.A. 79-5118 to 79-5125, inclusive, and amendments thereto, shall be due from the first day of the month immediately following the month in which the recreational vehicle was purchased or acquired and shall be payable to the county treasurer at the time of making application for the registration of the recreational vehicle under the provisions of article 1 of chapter 8 of the Kansas Statutes Annotated, and amendments thereto, and shall not be subject to the provisions of K.S.A. 79-2004a, and amendments thereto. Recreational vehicles subject to taxation under the provisions of K.S.A. 79-5118 to 79-5125, inclusive, and amendments thereto, shall not be subject to the provisions of article 3 of chapter 79 of the Kansas Statutes Annotated, and amendments thereto, relating to the listing of other personal property for taxation or be included in the abstract of the assessment rolls prepared under the provisions of K.S.A. 79-1604, and amendments thereto. Taxes levied under the provisions of K.S.A. 79-5118 to 79-5125, inclusive, and amendments thereto, shall not be subject to the provisions of K.S.A. 79-1801, and amendments thereto.

**History:** L. 1994, ch. 237, § 2; Jan. 1, 1995.