

Kansas Administrative Regulations

Kansas Department of Revenue

Article 55.—Motor Vehicle Taxation

92-55-7. Distribution of tax receipts to taxing subdivisions.

Moneys allocated to tax levy units and distributed in the year 1981 pursuant to K.S.A. 1980 Supp. 79-5109 shall be distributed among the state and each taxing subdivision levying taxes against tangible property within such unit in the proportion that the general ad valorem tax levies made in the year 1980 by the state and each taxing subdivision within such unit for use and expenditure in the year 1981 bear to the sum of all such tax levies made in the year 1980 by the state and all such taxing subdivisions within the unit for use and expenditure in the year 1981. Moneys allocated to tax levy units and distributed in any year following 1981 pursuant to K.S.A. 1980 Supp. 79-5109 shall be distributed among the state and each taxing subdivision levying taxes against tangible property within such unit in the proportion that the general ad valorem tax levies made in the year immediately preceding the year in which such moneys are distributed by the state and each taxing subdivision within such unit bear to the sum of all such tax levies made in the year immediately preceding the year in which such moneys are distributed by the state and all the taxing subdivisions within the unit.

Estimates of total general ad valorem property taxes which could have been levied by new taxing subdivisions or taxing subdivisions making no general ad valorem tax levies during a year, made for purposes of distributing moneys thereto pursuant to K.S.A. 1980 Supp. 79-5109, shall be limited to an amount that could have been levied under such taxing subdivisions' maximum levy authority or the amount of taxes that would have been required to be levied to entirely finance such taxing subdivisions' budgets in the year such moneys are being distributed, whichever amount is the lesser.

(Authorized by K.S.A. 1980 Supp. 79-5115; implementing K.S.A. 1980 Supp. 79-5109; effective, E-81-40, Dec. 17, 1980; effective May 1, 1981.)