

Kansas Administrative Regulations

Kansas Department of Revenue

Article 55.—Motor Vehicle Taxation

92-55-8. Apportionment of tax receipts among tax levy funds.

Moneys received by a taxing subdivision in the year 1981 from motor vehicle taxes shall be apportioned pursuant to K.S.A. 1980 Supp. 79-5110 to each tangible property tax fund of the taxing subdivision in the proportion that the amount levied for each such fund in the year 1980 for use and expenditure in the year 1981 bears to the total levied by such taxing subdivision for all such funds in the year 1981. Moneys received by a taxing subdivision in any year following 1981 from motor vehicle taxes shall be apportioned pursuant to K.S.A. 1980 Supp. 79-5110 to each tangible property tax fund of the taxing subdivision in the proportion that the amount levied for each such fund in the year immediately preceding the year in which such moneys are received bears to the total levied by such taxing subdivisions for all such funds in the year immediately preceding the year in which such moneys are received.

(Authorized by K.S.A. 1980 Supp. 79-5115; implementing K.S.A. 1980 Supp. 79-5110; effective, E-81-40, Dec. 17, 1980; effective May 1, 1981.)

***** Authenticated Kansas Administrative Regulation *****