

Kansas Administrative Regulations

Kansas Department of Revenue

Article 55.—Motor Vehicle Taxation

92-55-4. Refunds not authorized when motor vehicle is placed on the personal property tax rolls; personal property tax valuation.

If, for any reason, a motor vehicle which was previously subject to the motor vehicle tax is placed on the personal property tax rolls, the owner of the motor vehicle shall not be entitled to a refund of any motor vehicle tax previously paid on the motor vehicle. When any such motor vehicle is placed on the personal property tax rolls, the appraised valuation of the motor vehicle for general personal property tax purposes shall be computed in accordance with the following formula:

$$AV = MV \times (12 - MVTM)$$

where AV = Appraised valuation of the motor vehicle

MV = Monthly value of the motor vehicle as determined under K.S.A. 1980 Supp. 79-306d

MVTM = Months in the calendar year for which motor vehicle tax has been paid.

(Authorized by K.S.A. 1980 Supp. 79-5115; implementing K.S.A. 1980 Supp. 79-306d, 79-5107; effective, E-81-40, Dec. 17, 1980; effective May 1, 1981.)

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