

Kansas Administrative Regulations

Kansas Department of Revenue

Article 55.—Motor Vehicle Taxation

92-55-9. Allocation of estimated tax receipts in budget preparation.

For the purpose of preparing the 1982 budget in the year 1981, the amount estimated to be received by any taxing subdivision from motor vehicle tax receipts pursuant to K.S.A. 1980 Supp. 79-5111 shall be apportioned among the general ad valorem tax funds of such 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 amount levied for all such funds in the year 1980 for use and expenditure in the year 1981. For the purpose of preparing the budget for any year following 1982, the amount estimated to be received by any taxing subdivision from motor vehicle tax receipts pursuant to K.S.A. 1980 Supp. 79-5111 shall be apportioned among the general ad valorem tax funds of such subdivision in the proportion that the amount levied for each such fund in the year immediately preceding the year in which such budget is being prepared bears to the total amount levied for all such funds in the year immediately preceding the year in which such budget is being prepared.

Estimated motor vehicle tax receipts shall not be apportioned to a tax levy fund of the taxing subdivision for which no taxes were levied in the year immediately preceding the year in which the budget is being prepared or to a tax levy fund being discontinued in the year for which the budget is prepared.

(Authorized by K.S.A. 1980 Supp. 79-5115; implementing K.S.A. 1980 Supp. 79-5111; effective, E-81-40, Dec. 17, 1980; effective May 1, 1981.)

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