

HOUSE BILL No. 2090

By Committee on Taxation

1-22

AN ACT relating to motor vehicles; concerning the cancellation of tax imposed upon certain donated vehicles.

Be it enacted by the Legislature of the State of Kansas:

Section 1. Notwithstanding the provisions of any law to the contrary, the tax imposed upon a motor vehicle pursuant to K.S.A. 79-5101 *et seq.*, and amendments thereto, which is delinquent and more than one year past due, and any penalty and interest resulting from such delinquency, shall be canceled and forgiven if such vehicle is donated to a nonprofit charitable organization which is exempt from payment of federal income tax. In the event any such vehicle is purchased from any such organization by the donor, or on behalf of the donor, of such vehicle, liability for all such tax, interest and penalty shall vest in such purchaser, and shall be collected in the manner prescribed by K.S.A. 79-5116, and amendments thereto.

Sec. 2. This act shall take effect and be in force from and after its publication in the statute book.