

FILE

Subject

Gauss - Autos -
Registration -
Regulations

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STATE OF KANSAS

Office of the Attorney General

State Capitol Bldg. (913) 296-2215 Topeka, Kansas 66612

VERN MILLER
Attorney General

March 28, 1974

Opinion No. 74-106

Mr. Gaylord I. Maples
Marion County Attorney
P. O. Box 126
Marion, Kansas 66861

RE: K.S.A. 1973 Supp. 8-173

Dear Mr. Maples:

You have requested an opinion from this office regarding the statutory authority whereby a county treasurer may refuse to "sell a motor vehicle license tag" until an owner seeking the same for his vehicle produces evidence that his personal property taxes are paid.

Your attention is drawn to the provisions of K.S.A. 1973 Supp. 8-173 which provide:

"A county treasurer shall not accept an application for registration of a vehicle as provided in chapter 8, article 1, of the Kansas statutes annotated and amendments thereto, unless the person making such application shall exhibit to such county treasurer: (a) A receipt showing that such person has paid all personal property taxes levied against such person for the preceding year, including taxes upon such vehicle: Provided, If such application is made before June 21 such receipt need show payment of only one-half the preceding year's tax; or (b) Evidence that such vehicle was assessed for taxation purposes by a state agency, or was assessed as stock in trade of a merchant or manufacturer, or was otherwise assessed and taxed, or was exempt

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from taxation under the laws of this
state." (first emphasis added)

The Registration of Motor Vehicles Act does not provide for the "purchase of motor vehicle license tags" per se. Rather, the annual license fee is paid for the registration itself. (K.S.A. 8-126, et seq., as amended and supplemented.) Accordingly, an individual may not register his motor vehicle until he has complied with the provisions of K.S.A. 1973 Supp. 8-173; then after the registration is completed the division of motor shall furnish him a number plate for said vehicle. (K.S.A. 1973 Supp. 8-132.)

You further inquire whether K.S.A. 1973 Supp. 8-173 prohibits a county treasurer from accepting an application for registration from one whose spouse has not paid his personal property taxes for the preceding year. The answer to this necessarily lies in determining who owns title to the property upon which the tax remains unpaid. K.S.A. 1973 Supp. 8-173 requires the person against whom the taxes have been levied specifically to show proof that the same have been paid. Therefore if an individual can show all personal property taxes levied against him have been paid the county treasurer may accept his application. Where personal property is held jointly, e.g., as man and wife, both are liable for taxes levied thereon; until they are paid both remain liable and the county treasurer may not accept the application for motor vehicle registration for either party.

Very truly yours,



VERN MILLER
Attorney General

VM:JPS:bw