



STATE OF KANSAS

Office of the Attorney General

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Curt T. Schneider
Attorney General

August 16, 1977

ATTORNEY GENERAL OPINION NO. 77- 263

Mr. Stephen D. Hill
Linn County Attorney
Post Office Box 159
Mound City, Kansas 66056

Re: Taxation--Counties--Intangible Tax

Synopsis: A resolution adopted by the board of county commissioners of Linn County, pursuant to K.S.A. 1976 Supp. 79-3109(h), electing to levy no intangibles tax for the benefit of said county, becomes effective January 1, 1978, and as a result, no intangibles tax receipts will be collected by the county for its benefit on the total gross earnings of taxpayers received during the 1977 calendar year from money, notes or other evidence of debt.

* * *

Dear Mr. Hill:

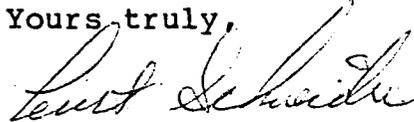
You advise that the board of county commissioners of Linn County has adopted a resolution pursuant to K.S.A. 1976 Supp. 79-3109, electing that no tax shall be levied upon intangibles for the benefit of Linn County. You inquire when this resolution becomes effective. K.S.A. 1976 Supp. 79-3109(b) concludes thus:

"A copy of each ordinance and resolution becoming effective shall be filed with the secretary of revenue and the county treasurer of the county on or before September 1 of the year preceding the year in which such tax or the removal thereof shall be applicable."

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The intangibles tax is assessed as of January 1 of each year, upon the total gross earnings received by the taxpayer during the last preceding calendar year from money, notes or other evidences of debt. The return reporting such tax is filed as of April 15, and the Director of Property Valuation or the Director of Taxation, as the case may be, certifies the tax payable to the county clerk of each county on or before June 30 of each year. The tax is then levied and collected by the county clerk on the personal property tax list. The resolution adopted by the board of county commissioners in this instance becomes effective January 1, 1978, and thus, no tax shall be assessed for the benefit of Linn County on that day on the total gross earnings received by the taxpayer during the 1977 calendar year from money, notes or other evidences of debt. As a result, no such tax shall be reported on the returns for the benefit of Linn County, and none will be collected in November, 1978. Thus, you indicate, the budget recently adopted by the board properly did not include any receipts from the intangible tax for its 1978 fiscal year.

Yours truly,



CURT T. SCHNEIDER
Attorney General

CTS:JRM:kj