Dear Mr. Cobler:

You explain a question has arisen due to legislation enacted during the 1981 session of the legislature. Specifically, 1981 House Bill No. 2510 (L. 1981, ch. 36) specifies that motorcycles, motorized bicycles and trucks registered for a gross weight of 12,000 pounds or less are to be registered or reregistered on the same "staggered registration" system as currently is provided for passenger vehicles. Accordingly,
beginning in calendar year 1982, these additional vehicles will be registered or reregistered in one of the months of February through December, inclusive, depending upon the first letter of the last name of the owner of the vehicle. In the appropriate month, the vehicle will be registered for a twelve-month period.

Previously, the annual registration of all vehicles which are to be registered under the new system expired on December 31 of each year, but the owners thereof were given until February 15 of the succeeding year to make application for registration and pay the appropriate registration fee. However, pursuant to K.S.A. 1980 Supp. 8-134, as amended by L. 1981, ch. 36, §2, even though the current registration for all vehicles to be registered under the new system will expire December 31, 1981, the regular annual renewal of registration date for each such vehicle will occur in one of the months of February through December, 1982. As a result, it is our understanding that the division of vehicles, pursuant to rules and regulations promulgated by the Secretary of Revenue under the authority of L. 1981, ch. 36, §1(b), will require that, on or before December 31, 1981, the owner of any such vehicle renew the vehicle's registration for the period of time between December 31, 1981, and last day of the month in which the vehicle is to be registered under the new staggered registration system. Thus, the new law and the rules and regulations adopted thereunder will result in an unusually large number of registration renewals made before the end of this year.

The amount of the fee for registering vehicles is prescribed in K.S.A. 1980 Supp. 8-143, as amended by L. 1981, ch. 36, §3. K.S.A. 1980 Supp. 8-145 requires such fees to be paid to the county treasurer. Then, in relevant part, the statute provides:

"The county treasurer shall deposit seventy-five cents (75¢) of each license application . . . collected by such treasurer under this act, in a special fund, which fund is hereby appropriated for the use of the county treasurer in paying for necessary help and expenses incidental to the administration of duties in accordance with the provisions of this law and extra compensation to the county treasurer for the services performed in administering the provisions of this act . . . ."

The statute prescribes a maximum amount of extra compensation that can be earned by a county treasurer, then concludes with the following provisions: "Any balance remaining in such fund at the close of any calendar year shall be withdrawn and credited to the general fund of the said county."
Therefore, the change to a staggered registration system for motorcycles, motorized bicycles, and trucks registered for 12,000 pounds or less, and the requirement that those vehicles be registered prior to January 1, 1982, will not only result in an unusually large number of registrations made at the end of the year, but also will result in an unusually large amount of funds deposited to the special fund created by K.S.A. 1980 Supp. 8-145, at that time. This "special registration" requirement also enhances the probability that the special fund will have a balance remaining at the close of calendar year 1981, which balance is to be withdrawn from the special fund and credited to the county general fund.

The question has arisen, however, whether any of the moneys deposited in the special fund as a result of this special registration can be "carried forward" in said special fund for use by the county treasurer in calendar year 1982.

In our judgment, such cannot be done. K.S.A. 1980 Supp. 8-145 is clear and unambiguous. It provides that any balance remaining in the fund at the end of any calendar year shall be withdrawn and credited to the general fund of the county. Thus, even if the special registration of motorcycles, motorized bicycles, and trucks registered for 12,000 pounds or less results in an unusually large balance remaining in the treasurer's special fund, said balance nonetheless must be withdrawn and credited to the general fund of the county, in accordance with K.S.A. 1980 Supp. 8-145.

Very truly yours,

ROBERT T. STEPHAN
Attorney General of Kansas

Rodney J. Bieker
Assistant Attorney General