



STATE OF KANSAS

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March 8, 1982

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ATTORNEY GENERAL OPINION NO. 82-59

Jerry D. Fairbanks
Wallace County Attorney
P. O. Box P
Sharon Springs, Kansas 67758

Re: Automobiles and Other Vehicles--Registration of
Vehicles--Payment of All Personal Property Taxes
as a Condition Precedent to Registration

Synopsis: Under the provisions of K.S.A. 1981 Supp. 79-5106
and K.S.A. 8-173, a taxpayer may not register a
motor vehicle or motor vehicles owned by such
taxpayer unless the taxpayer has paid taxes due
on the motor vehicle under Article 51 of Chapter 79
of the Kansas Statutes Annotated and all personal
property taxes levied against such taxpayer for
the preceding year, except that, if the application
for registration or reregistration is made before
June 21, then the taxpayer must have paid only
one-half of all the personal property taxes levied
against the person in the preceding year. Cited
herein: K.S.A. 8-173, K.S.A. 1981 Supp. 79-5106.

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Dear Mr. Fairbanks:

You seek an opinion whether K.S.A. 1981 Supp. 79-5101 et seq.
require that a person have paid all the personal property
taxes levied against the person in the preceding year in order
to have the right to register or reregister a motor vehicle or
motor vehicles owned by such person.

In response to your inquiry, we call to your attention the provisions of K.S.A. 1981 Supp. 79-5106(a), which state:

"[T]he payment of the tax imposed by this act shall be a condition precedent to the right to register or reregister the motor vehicle and shall be in addition to all other conditions prescribed by law."
(Emphasis added.)

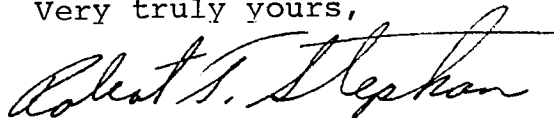
We further call to your attention the provisions of K.S.A. 8-173, which, in relevant part, state:

"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:

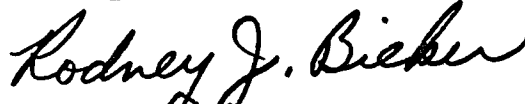
"(a) A receipt showing that such person has paid all personal property taxes levied against such person for the preceding year, including taxes upon such vehicle: Provided, If such application is made before June 21 such receipt need show payment of only one-half the preceding year's tax"
(Emphasis added.)

Based upon the above-quoted statutory provisions, we are of the opinion that a taxpayer may not register a motor vehicle or motor vehicles owned by such taxpayer unless the taxpayer has paid taxes due on the motor vehicle under Article 51 of Chapter 79 of the Kansas Statutes Annotated and all personal property taxes levied against such taxpayer for the preceding year, except that, if the application for registration or reregistration is made before June 21, then the taxpayer must have paid only one-half of all the personal property taxes levied against the person in the preceding year.

Very truly yours,



ROBERT T. STEPHAN
Attorney General of Kansas



Rodney J. Bieker
Assistant Attorney General