



STATE OF KANSAS

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May 22, 1980

ATTORNEY GENERAL OPINION NO. 80- 108

John D. Philbrick
Director, Sedgwick County Department
of Administration
Sedgwick County Courthouse
Wichita, Kansas 67203

Re: Taxation--Intangibles--Collection of the Tax

Synopsis: Intangible taxes are payable in the same manner as other personal property taxes and, thus, revenues from imposition of the intangibles tax during calendar year 1980 will be received in December, 1980 and June, 1981. Therefore, the 1981 budget of entities which imposed the intangibles tax during calendar year 1980 should include and make appropriate provisions for such revenues. Cited herein: K.S.A. 1979 Supp. 79-2004a, 79-3109, K.S.A. 79-3111, 79-3114.

* * *

Dear Mr. Philbrick:

You seek an opinion from this office regarding a question which has arisen as a result of the repeal of the intangibles tax by the Board of County Commissioners of Sedgwick County, Kansas.

You inform us that, on April 9, 1980, the Board of County Commissioners, by a unanimous vote and pursuant to authority granted it under K.S.A. 1979 Supp. 79-3109(b), passed a resolution repealing the intangibles tax levied by Sedgwick County. Specifically, "SECTION I" of the resolution provides:

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"For calendar year 1981 and each year thereafter no tax shall be levied for the benefit of Sedgwick County, Kansas, upon money, notes and other evidence of debt, as defined by K.S.A. 79-3109 and acts amendatory thereof, having a tax situs in Sedgwick County, Kansas." (Emphasis added.)

The question you pose relates to the preparation of the 1981 Sedgwick County budget. Specifically, you inquire whether revenues from the levy of the intangibles tax will be available to Sedgwick County during the 1981 budget year, and whether the same should be provided for in said budget.

K.S.A. 79-3114 specifically provides "[t]he tax levied under this act shall be collected by the county treasurer and the sheriff the same as other personal-property taxes are collected."

Personal property taxes are collected pursuant to the provisions of K.S.A. 1979 Supp. 79-2004a. That statute, in pertinent part, provides:

"Any person, firm, unincorporated association, company or corporation charged with personal property taxes on the tax books in the hands of the county treasurer may at its option pay the full amount thereof on or before the twentieth day of December of each year, or the one-half (1/2) thereof on or before the twentieth of December and the remaining one-half (1/2) thereof on or before the twentieth day of June next ensuing, except that all unpaid personal property taxes of the preceding year must first be paid, except that if the full amount of the personal property taxes listed upon any tax statement shall be ten dollars (\$10) or less the entire amount of such taxes shall be due and payable on or before the twentieth day of December.

"In the event any one so charged with personal property taxes shall fail to pay the first half thereof on or before the twentieth day of December, then the full amount thereof shall become immediately due and payable."

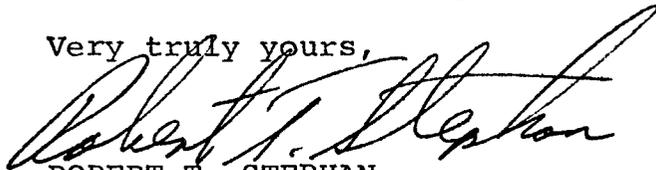
As a result of the foregoing statutory provisions, revenue generated by the imposition of the intangibles tax during calendar year 1980 by the Board of County Commissioners of Sedgwick County will be received in December, 1980 and June, 1981.

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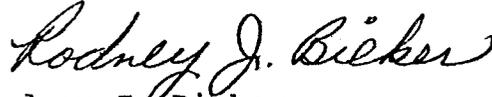
In addition, the total amount of such revenue, without any allowance for delinquency, will be known on or before June 30, 1980, if the directors of taxation and property valuation comply with their duty under K.S.A. 79-3111 to "certify to the county clerk of each county on or before June 30 of each year the tax payable under K.S.A. 79-3109, and acts amendatory thereof, by each taxpayer of such county."

Thus, based upon the foregoing statutory provisions, we are of the opinion that revenues from the imposition of the intangibles tax during calendar year 1980 by the Board of County Commissioners of Sedgwick County, Kansas will be available during the 1981 budget year and accordingly should be provided for in the 1981 budget of Sedgwick County.

Very truly yours,



ROBERT T. STEPHAN
Attorney General of Kansas



Rodney J. Bieker
Assistant Attorney General

RTS:BJS:RJB:jm