



STATE OF KANSAS

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ATTORNEY GENERAL OPINION NO. 82-198

Ruth Vervynck
Douglas County Treasurer
Courthouse
Lawrence, Kansas 66044

Re: Automobiles and Other Vehicles--Registration of
Vehicles--Payment of Personal Property Taxes
for Preceding Year as Condition Precedent to
Registration

Synopsis: A county treasurer may not refuse to accept an application for registration or reregistration of a vehicle, if the person making such application exhibits to the county treasurer a receipt showing that such person has paid all personal property taxes levied against such person for the preceding year, and the person has paid the tax imposed under K.S.A. 79-5101 et seq., if any, upon the vehicle sought to be registered or reregistered.

Of course, the county retains the right to proceed to collect the delinquent personal property taxes in the manner prescribed in K.S.A. 1981 Supp. 79-2017 or K.S.A. 1981 Supp. 79-2101. Cited herein: K.S.A. 8-173, K.S.A. 1981 Supp. 79-2017, 79-2101, 79-5101, 79-5106.

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Dear Mrs. Vervynck:

You ask whether a county treasurer may refuse, under the provisions of K.S.A. 8-173, to accept an application for the registration

or reregistration of a motor vehicle, if the person making such application presents a receipt showing that such person has paid all personal property taxes levied against such person for the preceding year, and the tax due on the vehicle under K.S.A. 1981 Supp. 79-5101 et seq., if any, but the person owes personal property taxes for years prior to the preceding year.

K.S.A. 8-173, in part relevant to your inquiry, provides:

"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.)

K.S.A. 1981 Supp. 79-5106 also is relevant to your inquiry. It provides, in part: "[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.)

Pursuant to these laws, a person must have paid all personal property taxes levied against him or her for the preceding year and have paid the tax due under K.S.A. 79-5101 et seq., if any, on the vehicle sought to be registered, before such person can register or reregister the vehicle. K.S.A. 8-173, however, is limited to a showing that the person has paid all personal property taxes levied against such person "for the preceding year." It does not require a person to present receipts of tax payments for years prior to the preceding year.

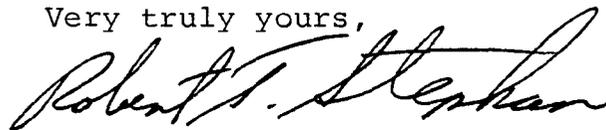
It is clear that the above-quoted provisions of K.S.A. 8-173 and K.S.A. 1981 Supp. 79-5106 were enacted to assist in the collection of taxes. The withholding of the privilege to register a vehicle for nonpayment of taxes is a strong inducement to pay taxes, since a license tag will not be issued for an unregistered vehicle and, of course, a vehicle may not be operated, legally, upon the highways of this state without a

license tag. However, since this statute relates to property tax collection, its provisions "will not be extended by implication beyond the clear import of the language employed therein, and . . . [its] operation will not be enlarged so as to include matters not specifically embraced." National Cooperative Refinery Ass'n v. Board of McPherson County Comm'rs, 228 Kan. 595, 597 (1980). Moreover, "[w]here there is reasonable doubt as to the meaning of a taxing act, it will be construed most favorably to the taxpayers." Id. See also, Fleming Company v. McDonald, 212 Kan 11, Syl. ¶1 (1973); Grauer v. Director of Revenue, 193 Kan. 609, Syl. ¶3 (1964); and Equitable Life Assurance Society v. Hobbs, 154 Kan. 1 (1914).

K.S.A. 8-173 speaks only to a receipt showing payment of all personal property taxes for the preceding year, and based upon the above-quoted statements of the Court, we are of the opinion that these provisions should not be extended to years prior to the preceding year. Consequently, we are of the opinion a county treasurer may not refuse to accept an application for registration or reregistration of a vehicle, if the person making such application exhibits to the county treasurer a receipt showing that such person has paid all personal property taxes levied against such person for the preceding year, and the tax due under K.S.A. 79-5101 et seq., if any, on the vehicle sought to be registered or reregistered.

Of course, the county retains the right to proceed to collect the delinquent personal property taxes in the manner prescribed in K.S.A. 1981 Supp. 79-2017 or K.S.A. 1981 Supp. 79-2101.

Very truly yours,



ROBERT T. STEPHAN
Attorney General of Kansas



Rodney J. Bieker
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RTS:BJS:RJB:jm