



Kansas Legislative Research Department

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TAXES AND FEES PAID AT VEHICLE REGISTRATION

Questions regularly are raised about the proportion of the moneys paid at vehicle registration that are registration fees (generally directed to the State Highway Fund) or *ad valorem* tax paid to counties. For all but the least valuable vehicles, the taxes are the larger portion. The table below illustrates this, with the range of *ad valorem* taxes across the state shown; each county applies its own mill levy. Statutory citations are provided in the notes below.

Vehicle Taxes and Registration Fees for a Sample of Vehicles

Vehicle Description and 2021 Value	2021 Motor Vehicle <i>Ad Valorem</i> Tax ¹	Registration Fees ²
2021 Audi A6 Quattro Premium Plus Value: \$47,000	\$1,811 \$1,228 \$680	\$39
2021 Jeep Grand Cherokee Limited 4x4 Value: \$35,000	\$1,349 \$915 \$506	\$49
2021 Honda Insight EX CVT Value: \$21,000	\$809 \$549 \$304	\$39
2021 Toyota Corolla SE Manual Value: \$19,000	\$732 \$496 \$275	\$39

1 The *ad valorem* tax equals value times mill levy times the assessment rate. The assessment rate is 20 percent for all the vehicles listed (KSA 79-5105) except the 2021 Kenworth W900 (truck); its assessment rate is 30 percent (KSA 79-1439). The 2021 motor vehicle *ad valorem* tax levies used in this example are as follows: the highest in the state (Clark County), 0.192658; the state average (in italics), 0.130656; and the lowest in the state (Coffey County), 0.072357. Rates for other counties are available from “Motor Vehicle County Levy Certification” (“2021 MVCLC” used for this memorandum) at <https://ksrevenue.org/pvdstatistics.html>. The reported tax is rounded to the nearest dollar.

Representative vehicles were selected by the Kansas Department of Revenue’s Division of Property Valuation.

2 The registration fee for passenger vehicles is \$30 if the gross weight is no more than 4,500 pounds or \$40 if the weight exceeds 4,500 pounds (KSA 2019 Supp. 8-143). The total includes the \$4 modernization surcharge (KSA 75-5160) and a \$5 service fee (KSA 2019 Supp. 8-145d). Voluntary additional fees that could apply include \$40 for a personalized license plate (KSA 8-132(c)) and a satellite registration fee of not more than \$5 per vehicle (KSA 2019 Supp. 8-145d). Registration fees for trucks vary by weight and use; the example assumes the Ford F550 and the Kenworth W900 are not farm vehicles, for which registration fees are lower.

Vehicle Description and 2021 Value	2021 Motor Vehicle <i>Ad Valorem</i> Tax¹		Registration Fees²
2001 Kia Spectra 4-door Hatchback GS Value: \$368	\$24 \$24 \$24 ³		\$39
2018 Ford F550 (Regular Cab) Value: \$16,581	\$639 \$433 \$240	Or \$250 as CMV ⁴	\$306.00
2021 Kenworth W900 Value: \$130,744	\$8,341 \$5,909 \$3,623	Or \$400 as CMV	\$1,354

³ The minimum tax is \$24 for vehicles (\$12 for motorcycles) from model year 1981 and newer; for older vehicles, the minimums are \$12 and \$6, respectively (KSA 79-5105(a)).

⁴ As of January 1, 2014, commercial vehicle fees replaced *ad valorem* taxes for commercial motor vehicles (CMVs) (KSA 2019 Supp. 8-143m). The fee varies from \$150 for vehicles up to 12,000 pounds that are 7 years old or older to \$400 for trucks with weights of 54,000 pounds or more, regardless of age.