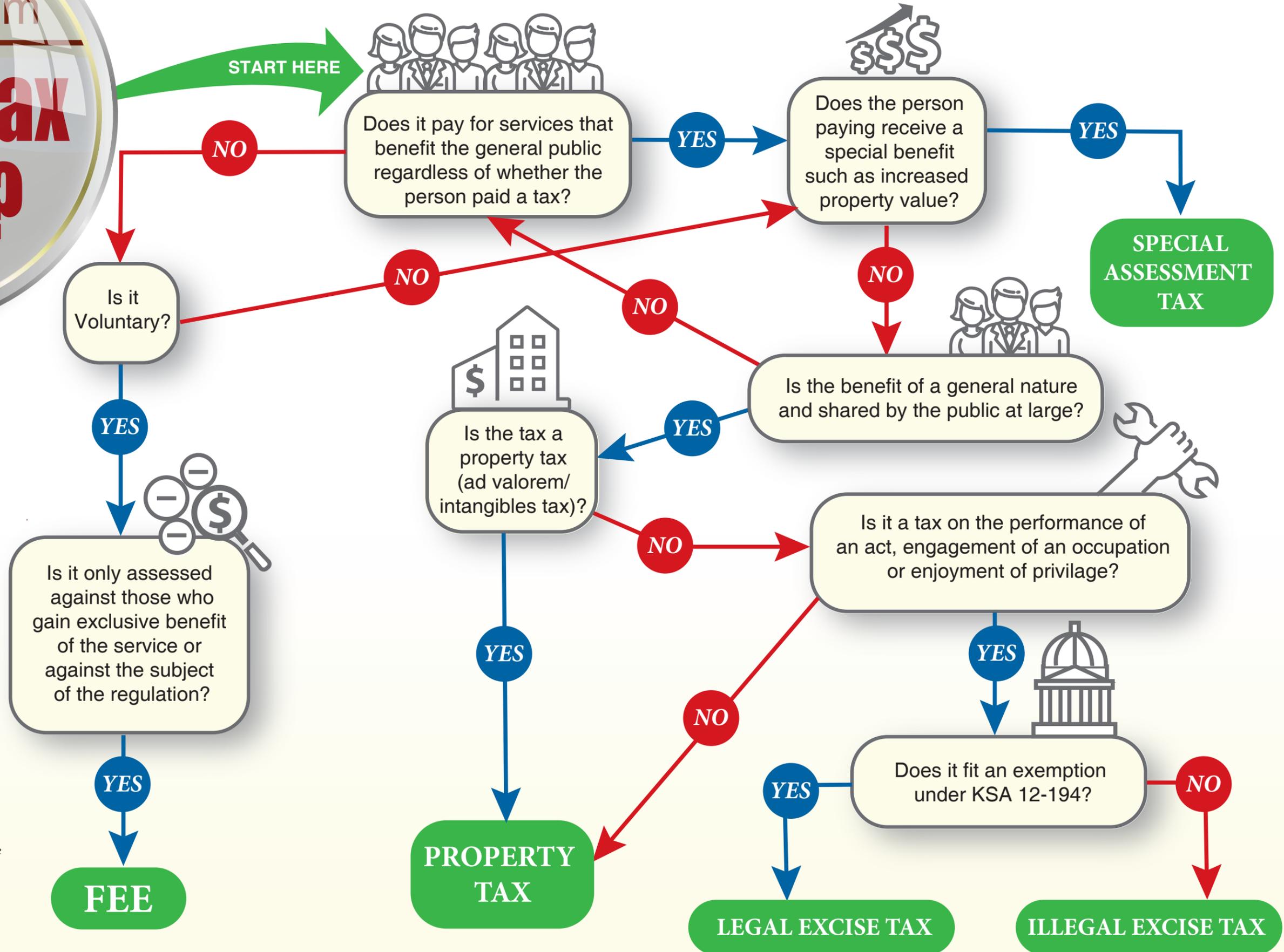


A recent ruling by the Kansas Supreme Court on the so-called "driveway tax" affects cities. Use this chart below to understand the definition of the excise tax.

Legal Forum

Excise Tax or Fee?



Amanda Stanley, League of Kansas Municipalities

The Kansas Supreme Court recently issued its opinion in *Heartland Apartment Association, Inc. et al, v. City of Mission*, commonly known as the "driveway tax" case. While the full opinion can be found at *Heartland Apartment Ass'n, Inc. v. City of Mission*, 392 P.3d 98 (2017), what is important for cities is that the Kansas Supreme Court has given a definitive roadmap for determining whether a charge is a permissible fee, special assessment, property tax, legal or illegal excise tax. The following flowchart is designed to help you work through individualized fact patterns to determine what is allowed under a city's home rule authority. It is always a best practice to contact your City Attorney early in the process whenever your City is considering instituting a new fee or tax.

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