

As Amended by House Committee

Session of 2014

HOUSE BILL No. 2456

By Committee on Taxation

1-17

1 AN ACT concerning property taxation; defining commercial and industrial  
2 machinery and equipment.

3  
4 *Be it enacted by the Legislature of the State of Kansas:*

5 Section 1. (a) In accordance with the provisions of section 1 of article  
6 11 of the Kansas constitution, all commercial and industrial machinery  
7 used directly in the manufacture of cement, lime or similar products  
8 including: Kilns, pumps, lifts, process fans, bucket elevators, compressors,  
9 raw mills, hammer mills, grinders, conveyors, ball mills, mixers, storage  
10 tanks, scales, crushers, reclaimers, processing vessels, filters, electric  
11 motors, cement and clinker coolers, finish mills, separators, electric hoists,  
12 stackers, roller mills, clinker breakers, hydraulic and lubricating systems  
13 used directly in manufacturing and processing activities, analyzers,  
14 aeration systems, air pollution control equipment, bulk loading systems,  
15 material and gas flow distribution gates and handling and transport  
16 systems, except public utility property valued and assessed pursuant to  
17 K.S.A. 79-5a01 et seq., and amendments thereto, are hereby defined as  
18 commercial and industrial machinery and equipment, and shall be  
19 classified for property tax purposes as tangible personal property within  
20 subclass 5 of class 2 of section 1 of article 11 of the Kansas constitution.  
21 All such property shall be valued in accordance with the provisions of  
22 subsection (b)(2)(E) of K.S.A. 79-1439, and amendments thereto.

23 (b) The provisions of this section shall apply to all taxable years  
24 commencing after December 31, ~~2012~~ **2013**.

25 Sec. 2. This act shall take effect and be in force from and after its  
26 publication in the statute book.