

## 2023 Kansas Statutes

**79-507. Commercial and industrial machinery and equipment; definition; classification and valuation.** (a) In accordance with the provisions of section 1 of article 11 of the constitution of the state of Kansas, all commercial and industrial machinery used directly in the manufacture of cement, lime or similar products including: Kilns, pumps, lifts, process fans, bucket elevators, compressors, raw mills, hammer mills, grinders, conveyors, ball mills, mixers, storage tanks, scales, crushers, reclaimers, processing vessels, filters, electric motors, cement and clinker coolers, finish mills, separators, electric hoists, stackers, roller mills, clinker breakers, hydraulic and lubricating systems used directly in manufacturing and processing activities, analyzers, aeration systems, air pollution control equipment, bulk loading systems, material and gas flow distribution gates and handling and transport systems, except public utility property valued and assessed pursuant to K.S.A. 79-5a01 et seq., and amendments thereto, are hereby defined as commercial and industrial machinery and equipment, and shall be classified for property tax purposes as tangible personal property within subclass 5 of class 2 of section 1 of article 11 of the constitution of the state of Kansas. All such property shall be valued in accordance with the provisions of subsection (b)(2)(E) of K.S.A. 79-1439, and amendments thereto.

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

**History:** L. 2014, ch. 140, § 11; July 1.