

Boat Tax System; HB 2422

HB 2422 makes a number of changes to the new boat tax system being implemented in tax year 2014.

One provision expands the definition of “watercraft” subject to the new law to include all watercraft designed to be propelled by machinery, oars, paddles, or wind action upon a sail for navigation.

Additional language clarifies that watercraft previously exempt under Kansas law will not become taxable pursuant to the new system.

A new exemption is provided for vessels designed to be propelled through the water by human power alone.

Finally, counties will use the county average property tax rate when implementing the new system.