

**79-201u. Property exempt from taxation; motor vehicles donated for charitable auctions.** The following described property, to the extent herein specified, shall be and is hereby exempt from all property or ad valorem taxes levied under the laws of the state of Kansas: (a) All motor vehicles donated to any charitable organization, which is exempt from federal income taxation pursuant to section 501(c)(3) and is an eligible recipient of a charitable contribution pursuant to section 170(c)(2) of the federal internal revenue code, for the purpose of selling such motor vehicles at a charitable auction, the proceeds of which are to be used for the benefit of such charitable organization.

(b) The provisions of this section shall apply to all taxable years commencing after December 31, 1993.

**History:** L. 1994, ch. 299, § 2; July 1.