

**79-220. Property exempt from taxation; antique and amateur-built aircraft.** The following described property, to the extent herein specified, is hereby exempt from all property or ad valorem taxes levied under the laws of the state of Kansas:

Any antique aircraft and amateur-built aircraft used exclusively for recreational or display purposes, or any combination thereof. The term "antique aircraft" means all aircraft 30 years or older as determined by the date of manufacture. The term "amateur-built aircraft" means an aircraft, manned or unmanned, the major portion of which has been fabricated and assembled by a person or persons who undertook the construction project solely for their own education or recreation.

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

**History:** L. 1987, ch. 363, § 1; L. 1987, ch. 367, § 1; L. 2014, ch. 132, § 5; July 1.