

**HOUSE BILL No. 2230**

By Committee on Taxation

1-31

1 AN ACT concerning property taxation; relating to certain property located  
2 within a federal enclave; authorizing the board of county  
3 commissioners to grant an exemption from property taxes.  
4

5 *Be it enacted by the Legislature of the State of Kansas:*

6 Section 1. (a) The board of county commissioners of any county that  
7 has established a redevelopment district that includes property located  
8 within a federal enclave in the county pursuant to K.S.A. 19-401 et seq.,  
9 and amendments thereto, may, by resolution, exempt from ad valorem  
10 taxes all buildings and the tracts of land upon which such buildings are  
11 located that are owned by a redevelopment authority established as a body  
12 corporate and politic to oversee economic development in such  
13 redevelopment district and leased to a business for the purpose of: (1)  
14 Manufacturing articles of commerce; (2) conducting research and  
15 development; (3) processing and storing goods or commodities; (4)  
16 operating a retail establishment; (5) providing educational services or  
17 training; (6) collecting, analyzing and storing data; (7) operating a call  
18 center or other provider; (8) operating a multi-purpose, event or  
19 community center; or (9) coordinating any other business specifically  
20 approved by the board of county commissioners.

21 (b) The board of county commissioners may, in the resolution  
22 granting such exemption from ad valorem taxes pursuant to subsection (a),  
23 impose terms and conditions for such exemption on a case-by-case basis.

24 (c) Any exemption from ad valorem taxes granted pursuant to  
25 subsection (a) shall be in effect for not more than 10 calendar years after  
26 the calendar year in which the lease of the property to such business  
27 commences.

28 (d) This section shall be part of and supplemental to article 2 of  
29 chapter 79 of the Kansas Statutes Annotated, and amendments thereto.

30 Sec. 2. This act shall take effect and be in force from and after its  
31 publication in the Kansas register