

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.

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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