

Substitute for HOUSE BILL No. 2230

By Committee on Taxation

4-4

1 AN ACT concerning property taxation; relating to exemptions, property
2 owned by a redevelopment authority and located in a redevelopment
3 district within a former federal enclave.
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5 *Be it enacted by the Legislature of the State of Kansas:*

6 Section 1. (a) The following described property, to the extent herein
7 specified, shall be exempt from all property taxes levied under the laws of
8 the state of Kansas: All buildings, together with the land upon which the
9 buildings are located, and all tangible personal property associated
10 therewith, owned by a redevelopment authority established as a body
11 corporate and politic pursuant to K.S.A. 19-4901 et seq., and amendments
12 thereto, that is located in a redevelopment district within a former federal
13 enclave and is leased to a business and thereafter used exclusively for the
14 purpose of: (1) Manufacturing articles of commerce; (2) conducting
15 research and development; or (3) processing and storing goods or
16 commodities that are sold or traded in interstate commerce.

17 (b) In accordance with K.S.A. 19-4904, and amendments thereto, a
18 redevelopment authority may file a request for exemption under the
19 provisions of this section pursuant to K.S.A. 79-213, and amendments
20 thereto, only with approval of the board of county commissioners by
21 resolution.

22 (c) An exemption from ad valorem taxes granted pursuant to
23 subsection (a) shall be in effect for not more than 10 calendar years after
24 the calendar year in which the business commences its operations or the
25 calendar year in which the expansion of an existing business is completed,
26 as the case may be.

27 (d) This section is adopted pursuant to section 13(d) of article 11 of
28 the constitution of the state of Kansas, and shall be part of and
29 supplemental to article 2 of chapter 79 of the Kansas Statutes Annotated,
30 and amendments thereto.

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