

## 2021 Kansas Statutes

74-8825. **State preemption, taxes and fees.** (a) The power to regulate, license and tax the management, operation and conduct of and participation in horse racing and greyhound racing, and parimutuel wagering thereon and racetrack facilities therefor, is hereby vested exclusively in the state.

(b) Persons and entities licensed pursuant to this act, and their income, property and sales, shall be subject to taxation in accordance with the general tax laws of this state, any retailers' sales tax imposed pursuant to K.S.A. 12-187 et seq. or 79-3601 et seq., and amendments thereto, any general local property tax levies and any general local business or occupation tax. No political subdivision shall:

(1) Exempt such persons or entities, or their income, property, sales, business or occupation from any such tax, or abate any such tax which is applicable to such persons, entities, income, property, sales, business or occupation, unless such exemption or abatement is provided by statute; or

(2) levy any additional tax upon the privilege of managing, operating, conducting or participating in horse racing and greyhound racing, and parimutuel wagering thereon and racetrack facilities therefor.

(c) Persons and entities licensed pursuant to this act shall be subject to any general local business or occupation licensure requirements and fees but no political subdivision shall impose any additional licensure requirements or fees on the privilege of managing, operating, conducting or participating in horse or greyhound racing, or parimutuel wagering thereon or racetrack facilities therefor.

**History:** L. 1987, ch. 112, § 25; May 28.