

HOUSE BILL No. 2763

By Committee on Taxation

2-5

9 AN ACT concerning property taxation; relating to exemptions; trucks
10 used for commercial and business purposes.

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

13 Section 1. The following described property, to the extent herein
14 specified, shall be and is hereby exempt from all property or ad valorem
15 taxes levied under the laws of the state of Kansas:

16 *First* Any truck actually and regularly used exclusively for business or
17 commercial purposes. The term “truck” means a motor vehicle which is
18 used for the transportation or delivery of freight and merchandise and
19 has a gross weight of 4,000 pounds or more. The term “truck” shall not
20 include any passenger vehicle, truck tractor, trailer, semitrailer, pole
21 trailer or farm trailer, as the terms are defined in K.S.A. 2007 Supp. 8-
22 126, and amendments thereto. The term “gross weight” means the empty
23 weight of the truck.

24 The provisions of this section shall apply to all taxable years commenc-
25 ing after December 31, 2007.

26 Sec. 2. This act shall take effect and be in force from and after its
27 publication in the statute book.