

HOUSE BILL No. 2002

By Representative Resman

12-20

1 AN ACT concerning property taxation; relating to fire districts; limitation
2 on tax exemption.

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

5 Section 1. (a) No ad valorem tax exemption for real or personal
6 property granted by the board of tax appeals pursuant to the provisions of
7 either: (1) Section 13 of article 11 of the constitution of the state of
8 Kansas; or (2) K.S.A. 12-1740 et seq. and 79-201a *Second* or *Twenty-*
9 *Fourth*, and amendments thereto, for any property purchased with the
10 proceeds of revenue bonds shall be deemed to exempt any such property
11 from the ad valorem property tax levied by a fire district established
12 pursuant to the provisions of K.S.A. 19-3601 or 19-3613, and amendments
13 thereto.

14 (b) The provisions of this section shall not apply to exemptions
15 granted by the board of tax appeals when the associated resolution of
16 intent, letter of intent or inducement resolution to issue revenue bonds and
17 grant property tax abatement was conducted prior to July 1, 2019, and was
18 approved by: (1) Any governing body of any city; (2) the board of
19 commissioners of any county; or (3) the public hearing required by K.S.A.
20 79-251, and amendments thereto.

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