

SENATE BILL No. 48

By Committee on Ways and Means

1-21

1 AN ACT concerning property taxation; relating to exemptions; qualifying
2 pipeline property; sunset of exemption for future taxpayers and
3 retention of exemptions for existing taxpayers; amending K.S.A. 2014
4 Supp. 79-227 and repealing the existing section.
5

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

7 Section 1. K.S.A. 2014 Supp. 79-227 is hereby amended to read as
8 follows: 79-227. (a) The following described property, to the extent herein
9 specified, shall be exempt from all property taxes levied under the laws of
10 the state of Kansas: Any new qualifying pipeline property.

11 (b) The provisions of subsection (a) shall apply from and after
12 purchase or commencement of construction or installation of such property
13 and for the 10 taxable years immediately following the taxable year in
14 which construction or installation of such property is completed.

15 (c) *Subject to the provisions of subsection (d)(1)*, the provisions of
16 this section shall apply to all taxable years commencing after December
17 31, 2005.

18 (d) As used in this section:

19 (1) "New qualifying pipeline property" means any real or tangible
20 personal property purchased, constructed or installed for incorporation in
21 and use as part of a new qualifying pipeline, construction of which begins
22 after December 31, 2005, *but such term does not apply to any pipeline,*
23 *construction of which began after December 31, 2014; nor to any*
24 *pipeline, construction of which began before January 1, 2015, in which*
25 *the completion of trenching and installation of at least 50 miles of new*
26 *pipeline has not occurred prior to such date. Any property exempt from all*
27 *property taxes levied under the laws of the state of Kansas on December*
28 *31, 2014, pursuant to the provisions of this section, as this section existed*
29 *prior to the effective date of this act, shall continue to be exempt from all*
30 *such property taxes in accordance with requirements of this section.*

31 (2) "Qualifying pipeline" has the meaning provided by K.S.A. 2014
32 Supp. 79-32,223, and amendments thereto.

33 Sec. 2. K.S.A. 2014 Supp. 79-227 is hereby repealed.

34 Sec. 3. This act shall take effect and be in force from and after its
35 publication in the statute book.