

HOUSE BILL No. 2043

By Committee on Environment

1-16

AN ACT relating to property taxation; exempting property therefrom used in the dispensing of E-85 motor vehicle fuel.

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

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

(a) All personal property, whether or not it becomes located and affixed to or in land, necessary and essential to the accommodation and provision of E-85 motor vehicle fuel to consumers at retail.

(b) The exemption of property described by subsection (a) shall be applicable for the two property tax years next succeeding the year in which such property was installed, and only if such installation occurred on or after July 1, 2001.

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