

As Amended by Senate Committee

Session of 2004

SENATE BILL No. 478

By Committee on Assessment and Taxation

2-9

10 AN ACT concerning personal property taxation; relating to classification;
11 wireless communication towers, antenna and relay sites.

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

14 Section 1. (a) In accordance with the provisions of section 1 of article
15 11 of the Kansas constitution, all wireless communication towers, **broad-**
16 **cast towers**, antenna and relay sites, **except public utility property**
17 **valued and assessed pursuant to K.S.A. 79-5a01 et seq., and amend-**
18 **ments thereto**, are hereby defined as commercial and industrial machin-
19 ery and equipment, and shall be classified for property tax purposes as
20 tangible personal property within subclass 5 of class 2 of section 1 of
21 article 11 of the Kansas constitution. All such property shall be valued in
22 accordance with the provisions of **subsection (b)(2)(E) of K.S.A. 79-**
23 ~~503a~~ **79-1439**, and amendments thereto.

24 (b) The provisions of this section shall apply to all taxable years com-
25 mencing after December 31, 2002.

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