

MINUTES OF THE HOUSE TAXATION COMMITTEE.

The meeting was called to order by Chairperson John Edmonds at 9:00 a.m. on March 26, 2003 in Room 519-S of the Capitol.

All members were present except:

All members present

Committee staff present:

Chris Courtwright, Legislative Research Department
Gordon Self, Office of the Revisor of Statutes
Carol Doel, Committee Secretary

Conferees appearing before the committee:

None

Others attending:

See attached list

Chairman Edmonds asked for any bill introductions. There were no bill introductions at this time.

Next on the agenda, the Chairman asked for adoption of the minutes from March 18th, March 19th, and March 20th. Representative Goering made a motion to adopt the three sets of minutes. The motion was seconded by Representative Goico. Vote was taken. Minutes were adopted.

Distributed for each member of the committee to review was **SB 192** as amended by the Senate Committee. (Attachment 1)

Chairman Edmonds called to the committees' attention **HB 2287** which was previously heard on March 13th regarding bed and breakfasts and a favorable property tax classification request being made for those institutions. The Chairman stated that he would like the committee to consider adopting some sort of conceptual language that would address the situation.

Representative Goico made a motion for an amendment to have the bill apply to non-owner occupied properties. Representative Brunk seconded the motion. The Chairman opened the meeting for discussion.

Representative Schwab made a substitute motion that a bed and breakfast with taxed property should be considered residential property if it is on the premises or adjacent to the premises not owning more than one bed and breakfast. Representative Powers seconded the motion.

The Chairman again called for committee discussion.

After further committee discussion, Representative Schwab made a motion to move the amendment. Vote was taken and the motion was not accepted.

Chairman Edmonds returned to the motion by Representative Goico and opened the floor for further discussion on the bill.

Following further discussion on the bill, Representative Goico moved his amendment. Vote was taken. The motion was not accepted.

Chairman Edmonds returned to the bill and recognized Representative Goering.

Representative Goering made a motion to move out **HB 2287** favorably for passage. Representative Powers seconded the motion. With no further discussion, vote was taken. Motion passed.

Chairman Edmonds returned to bill introductions recognizing Representative Burroughs who requested *An Act repealing K.S.A. 2002 Supp. 79-258 and 79-259, concerning certain property tax exemptions.* (Attachment 2)

CONTINUATION SHEET

MINUTES OF THE HOUSE TAXATION COMMITTEE at 9:00 a.m. on March 26, 2003 in Room 519-S of the Capitol.

With no further business before the committee, Chairman Edmonds adjourned the meeting at 9:30 a.m.

GUEST LIST

DATE March 26, 2003

NAME	REPRESENTING
Christy Caldwell	Lopaka Chamber
Diane Gruver	KS Coop Council
Mullendell	KTOR
Michelle Peterson	K. Governmental Consulting
Tony Durkes	DOB
Paul Laws	Dube - FH & KM
George Peter	KTN
Deann Williams	KMCA
Michael S. Li	KFB
Hal Proctor	NFIB

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Language added to SB192 as amended by the Senate Committee is shown in <u>double underline</u> .
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Language deleted from SB192 as amended by the Senate Committee is shown in double overstrike .

(b) model 2, wherein a seller selects a certified automated system to use which calculates the amount of tax due on a transaction; or

(c) model 3, wherein a seller utilizes its own proprietary automated sales tax system that has been certified as a certified automated system.

New Sec. 28. (a) The provisions of this act shall be known and may be cited as the streamlined sales and use tax agreement conformity act.

(b) The provisions of sections 12 through 28 shall be effective on and after July 1, 2004.

New Sec. 29. (a) Sections 29 through 38, and amendments thereto, shall be known and may be cited as the ~~local sales tax~~ transportation development district act.

(b) The powers conferred by this act are for public uses, **economic development purposes** ~~and~~ or purposes for which public money may be expended.

New Sec. 30. As used in sections 29 through 38, and amendments thereto: (a) "Acquire" means the acquisition of property or interests in property by purchase, gift, condemnation or other lawful means and may include the acquisition of existing property and projects already owned by a municipality.

(b) "Act" means the provisions of sections 29 through 38, and amendments thereto.

(c) "Bonds" means special obligation bonds or special obligation notes payable solely from the sources described in section ~~3536~~, and amendments thereto, issued by a municipality in accordance with the provisions of this act.

(d) "Consultant" means engineers, architects, planners, attorneys and other persons deemed competent to advise and assist the governing body in planning and making of projects.

(e) "Cost" means: (1) All costs necessarily incurred for the preparation of preliminary reports, the preparation of plans and specifications, the preparation and publication of notices of hearings, resolutions, ordinances and other proceedings, necessary fees and expenses of consultants, ~~and~~ interest accrued on borrowed money during the period of construction and the amount of a reserve fund for the bonds, together with the cost of land, materials, labor and other lawful expenses incurred in planning and doing any project and may include a charge of not to exceed 5% of the total cost of a project or the cost of work done by the municipality to reimburse the municipality for the services rendered by the municipality in the administration and

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supervision of such project by its general officers; and (2) in the case of property and projects already owned by the municipality and previously financed by the issuance of revenue bonds, "cost" means costs authorized by K.S.A. 10-116a, the principal amount of such outstanding revenue bonds plus the amount of matured interest, interest maturing within 90 days, plus the amount of any call premium or purchase premium required.

(f) "District" means a transportation development district created pursuant to this act.

(g) "Governing body" means the governing body of a city or the board of county commissioners of a county.

(h) "Municipality" means any city or county.

(i) "Newspaper" means the official newspaper of the municipality.

(j) "Owner" means the owner or owners of record, whether resident or not, of real property within the district.

(k) "Project" means any project or undertaking, whether within or without the district, to improve, construct, reconstruct, maintain, restore, replace, renew, repair, install, furnish, equip or extend any bridge, street, road, highway access road, interchange, intersection, signing, signalization, parking lot, bus stop, station, garage, terminal, hangar, shelter, rest area, dock, wharf, lake or river port, airport, railroad, light rail or other mass transit facility and any similar or related project or **any other transportation related project** or infrastructure.

(l) "Local sales transportation district tax~~Transportation development district sales tax~~" means the tax authorized by section 34, and amendments thereto.

(m) "To improve" means to construct, reconstruct, maintain, restore, replace, renew, repair, install, furnish, equip or extend any project.

New Sec. 31. (a) In addition to any other power provided by law and as a complete alternative to all other methods provided by law, the governing body of any municipality may create a ~~transportation development district~~ as provided by this act for the purpose of financing projects. A municipality may create a district, or may modify a previously created district, upon receipt of a petition signed by the owners of record, ~~whether resident or not,~~ of all of the land area within the proposed district. The petition shall contain: (1) The general nature of the proposed project;

(2) the estimated cost of the project;

(3) the proposed method of financing the ~~district~~project;

(4) the proposed amount and method of assessment;

(5) the proposed amount of ~~any~~transportation development district sales tax; and

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(6) a map or boundary description of the proposed district.

(b) Names may not be withdrawn from the petitions by the signers thereof after the governing body commences consideration of the petitions or later than seven days after such filing, whichever occurs first, and the petitions shall contain a notice that (i) the names of the signers may not be withdrawn after such a period of time and (ii) the signers consent to any assessments to the extent described therein without regard to benefits conferred by the project.

(c) Upon filing of the petition for a district financed only by assessments, the governing body may proceed without notice or a hearing to make findings by resolution or ordinance as to the nature, advisability and estimated cost of the project, the boundaries of the district and the amount and method of assessment, if any. Upon making such findings the governing body may authorize the project in accordance with such findings as to the advisability of the project. The resolution or ordinance shall be effective upon publication once in a newspaper.

(d) The district boundaries and the method of financing for the project shall not require that all property that is benefited by the project, whether the benefited property is within or without the district, be included in the district or be subject to an assessment or the local sales transportation transportation development district sales tax.

(e) Following authorization of the project, the petition shall be submitted for recording in the office of the register of deeds of the county in which the district is located.

~~New Sec. 32. (a) Before the creation of any district, the governing body, by resolution, shall call and hold a public hearing on the advisability of the creating of the district and the financing of the project. Notice of the hearing shall be given by at least one publication in a newspaper and by certified mail to all property owners within the proposed district. The notice shall be published at least seven days prior to the date of hearing and the certified mailed notice shall be sent at least 10 days prior to the date of hearing. Such notice shall contain the following information: (1) Time and place of hearing;~~

~~(2) general nature of the proposed project;~~

~~(3) the estimated cost of the project;~~

~~(4) the proposed method of financing of the project;~~

~~(5) the proposed amount of assessments and the method of assessment;~~

~~(6) the proposed amount of any local sales transportation district tax; and~~

~~(7) a map or boundary description of the proposed district.~~

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(b) ~~The hearing may be adjourned from time to time. Following the hearing or any continuation thereof, the governing body may create the district, authorize the project and approve the estimated cost of the project, the boundaries of the district, the method of financing and the method of assessments, if any, by adoption of the appropriate ordinance or resolution.~~

(c) ~~The area of the district to be assessed may be less than, but shall not exceed, the area proposed to be assessed as stated in the notice of hearing without giving notice and holding a new hearing on the project.~~

(d) ~~Nothing in this section shall be construed as authorizing the imposition of a local sales transportation district tax until authorized as provided by section 34, and amendments thereto.~~

~~New Sec. 33. 32. In addition to any other power provided by law and as a complete alternative to all other methods provided by law, the governing body may make or cause to be made, projects which confer a special benefit upon property within the district identified in the petition submitted pursuant to sections 31 or 33 and may levy and collect special assessments upon property in the district and provide for the payment of all or any part of the cost of the project out of the proceeds of such special assessments. If special assessments will be levied to finance all or a portion of the cost of a project, the municipality shall follow the assessment procedures in K.S.A. 12-6a01 et seq., and amendments thereto, except that no project costs assessments may be apportioned levied against the municipality at large and no full faith and credit notes or bonds may be issued by the municipality to finance a project under this act. A petition submitted pursuant to section 31, and amendments thereto, shall be conclusive as to the method of assessment, property to be included in the district and benefits of any project.~~

New Sec. 33. *(a) Upon filing a petition in accordance with Section 31 for a district financed in whole or in part by a proposed local sales transportation district tax, transportation development district sales tax authorized by this section 34, the municipality shall adopt a resolution stating its intention to levy such transportation development district sales tax, and give notice of the public hearing on the advisability of creating the district and financing of the project. Such notice shall be published at least once each week for two consecutive weeks in the newspaper and shall be sent by certified mail to all property owners within the proposed district. The second notice shall be published at least seven days prior to the date of hearing and the certified mailed notice shall be sent at least 10 days prior to the date of hearing. Such notice shall contain the following information:*

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- (1) ~~the time and place of the hearing;~~
- (2) ~~the general nature of the proposed project;~~
- (3) ~~the estimated cost of the project;~~
- (4) ~~the proposed method of financing of the project;~~
- (5) ~~the proposed amount of the local sales transportation district tax;~~ transportation development district sales tax; ~~and~~
- (6) the proposed amount and method of assessment, if any;
- ~~and~~
- (6) a map or boundary description of the proposed district.

(b) *The hearing on the advisability of the creating of the district and the financing of the project may be adjourned from time to time. Following the hearing or any continuation thereof, the governing body may create the district, authorize the project and approve the estimated cost of the project, the boundaries of the district and the method of financing by adoption of the appropriate ordinance or resolution. Such ordinance or resolution shall become effective upon publication once in the newspaper, unless, within 30 days after the commencement of the hearing, a petition requesting an election upon such question and signed by at least 5% of the owners of record within the district is submitted to the clerk of the municipality requesting an election upon such question. An election of the owners of record whether resident or not, shall then be called and held thereon, in accordance with subsection (b) of section 34 and amendments thereto.*

New Sec. 34. (a) In addition to and notwithstanding any limitations on the aggregate amount of the retailers' sales tax contained in K.S.A. 12-187 through 12-197, and amendments thereto, any municipality may impose a ~~local sales transportation district tax~~ transportation development district sales tax on the selling of tangible personal property at retail or rendering or furnishing services within a transportation development district for purposes of financing a project in such district in any increment of .10% or .25% not to exceed 1% and pledging the revenue received therefrom to pay the bonds issued for the project. Any ~~local sales transportation district tax~~ transportation development district sales tax imposed pursuant to this section shall expire no later than the date the bonds issued to finance such project or refunding bonds issued therefore shall mature.

(b) Any municipality proposing to impose a ~~local sales transportation district tax~~ transportation development district sales tax authorized by this section shall adopt a resolution stating its intention to levy such tax. Such notice shall contain the

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information for notices set forth in Section 33(a)(2), (3), (4), (5) and (7) and shall be published at least once each week for two consecutive weeks in the newspaper. If within 30 days after the last publication of the notice a petition signed by at least 5% of the owners of record within the transportation development district is submitted to the clerk of the municipality requesting an election upon such question, an election of the owners of record, whether resident or not, shall be called and held thereon. ~~Such notice and protest may run simultaneously with the public hearing notice in section 33 and amendments thereto.~~ If the information in such notice is identical to the information included in such categories in the notice provided in section 33(a), the notice and protest requirements set forth in this section 34(b) are deemed satisfied by compliance with the notice, hearing and protest requirement of section 33. Such election shall be called and held in the manner provided by K.S.A. 25-431 *et seq.*, and amendments thereto. If no protest or no sufficient protest is filed or if an election is held and the proposition carries by a majority of the owners of record within the district voting thereon, the governing body, by resolution or ordinance, may levy such tax. Except as provided in this act, the tax authorized by this section shall be administered, collected and subject to provisions of K.S.A. 12-187 to 12-197, inclusive and amendments thereto.

(c) Upon receipt of a certified copy of the resolution or ordinance authorizing the levy of the ~~local sales transportation district tax~~ transportation development district sales tax pursuant to this section, the state director of taxation shall cause such tax to be collected in the district at the same time and in the same manner provided for the collection of the state retailers' sales tax. All of the taxes collected under the provisions of this act shall be remitted by the secretary of revenue to the state treasurer in accordance with the provisions of K.S.A. 75-4215, and amendments thereto. Upon receipt of each such remittance, the state treasurer shall deposit the entire amount in the state treasury, and the state treasurer shall credit 2% of all taxes so collected to the state general fund to defray the expenses of the department in administration and enforcement of the collection thereof. The remainder of such taxes shall be credited to the ~~local sales transportation district tax~~ transportation development district sales tax fund, which fund is hereby established in the state treasury. All moneys in the ~~local sales transportation district tax~~ transportation development district sales tax fund shall be remitted at least quarterly by the state treasurer, on instruction from the secretary of revenue, to the treasurers of those municipalities which are qualified to receive disbursements from such fund the amount collected within such municipality. Any

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refund due on any ~~local sales transportation district tax~~transportation development district sales tax collected pursuant to this section shall be paid out of the ~~local sales transportation district tax~~transportation development district sales tax refund fund which is hereby established in the state treasury and reimbursed by the director of taxation from collections of the transportation development district sales tax authorized by this section. All ~~local sales tax revenue~~ collected pursuant to this section shall be remitted at least quarterly by the state treasurer, on instruction from the director of taxation, to the treasurer of such municipality. Upon receipt thereof, the treasurer of the municipality Transportation development district sales tax received by a municipality pursuant to this section shall be deposited such revenue in the transportation development district sales tax fund created pursuant to section 37, and amendments thereto.

New Sec. 35. No suit to set aside the assessments, ~~the local sales transportation district tax~~ or otherwise question the validity of the proceedings for the creation of the district or the authorization of the project shall be brought after the expiration of 30 days from the ~~adoption~~publication of the ordinance or resolution creating the district. No suit to set aside the transportation development district sales tax shall be brought after the expiration of 30 days from the or the publication of the ordinance or resolution declaring the intent to impose the imposing the local sales transportation district tax~~transportation development district sales tax~~.

New Sec. 36. The total cost of any project authorized pursuant to this act shall be paid from all or any of the following sources: (a) ~~Special~~special assessments imposed in the district pursuant to this act which have been paid in full prior to the date set by the governing body as provided in K.S.A. 12-6a10, and amendments thereto, ~~shall be paid from assessments so collected;~~

(b) special assessments imposed in the district pursuant to this act, to be paid in installments;

(c) a pledge of all of the revenue received from the ~~local sales transportation district tax~~transportation development district sales tax authorized by section 34, and amendments thereto; and

(d) any other funds appropriated by the municipality.

New Sec. 37. A separate fund shall be created for each district and each project and such fund shall be identified by a suitable title. The proceeds from the sale of bonds and any other moneys appropriated by the governing body for such purpose shall be credited to such fund. Such fund shall be used solely to pay the costs of the project. Upon payment of the principal and

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interest on the bonds, if any, the municipality shall have the authority to spend any monies remaining in the fund for the purposes for which local sales tax receipts may be spent.

New Sec. 38. (a) Any municipality may issue bonds in one or more series to finance the undertaking of any project in accordance with the provisions of this act. Such bonds shall be made payable, both as to principal and interest solely from a pledge of the sources of funds described in section 36, and amendments thereto. The municipality may pledge such revenue to the repayment of such bonds prior to, simultaneously with or subsequent to the issuance of such bonds, **except for any revenues received under the provisions of subsection (d) of section 36 and amendments thereto, which revenues are subject to annual appropriation.**

(b) Bonds issued pursuant to subsection (a) shall not be general obligations of the municipality, give rise to a charge against its general credit or taxing powers, or be payable out of any funds or properties other than any of those set forth in subsection (a) and such bonds shall so state on their face.

(c) Bonds issued pursuant to subsection (a) shall be special obligations of the municipality and are declared to be negotiable instruments. Such bonds shall be executed by the authorized representatives of the municipality and sealed with the corporate seal of the municipality. All details pertaining to the issuance of the bonds and terms and conditions thereof shall be determined by ordinance or resolution of the municipality. The provisions of K.S.A. 10-106, and amendments thereto, requiring a public sale of bonds shall not apply to bonds issued under this act. All bonds issued pursuant to this act and all income or interest therefrom shall be exempt from all state taxes except inheritance taxes. Such bonds shall contain none of the recitals set forth in K.S.A. 10-112, and amendments thereto. Such bonds shall contain the following recitals: The authority under which such bonds are issued; that such bonds are in conformity with the provisions, restrictions and limitations thereof; and that such bonds and the interest thereon are to be paid from the money and revenue received as provided in subsection (a). **Such bonds shall mature in no more than 22 years.**

(d) Any municipality issuing bonds under the provisions of this act may refund all or part of such issue pursuant to the provisions of K.S.A.10-115a, and amendments thereto.

(e) Bonds issued under the provisions of this act shall be in addition to and not subject to any statutory limitation of bonded indebtedness imposed on such municipality.

Sec. 39. K.S.A. 2002 Supp. 12-194 is hereby amended to read as follows: 12-194. No city or county shall levy or impose an

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excise tax or a tax in the nature of an excise, other than a retailers' sales tax and a compensating use tax, upon the sale or transfer of personal or real property, or the use thereof, or the rendering of a service, but the provisions of this section shall not be construed as prohibiting any city from (a) contracting with a utility for a fixed charge based upon a percentage of gross receipts derived from the service permitted by grant, right, privilege or franchise to such utility; (b) imposing an occupation tax or license fee for the privilege of engaging in any business, trade, occupation or profession, or rendering or furnishing any service, but the determination of any such license fee shall not be based upon any amount the licensee has received from the sale or transfer of personal or real property, or for the rendering or furnishing of a service, or on the income of the licensee; or (c) levying any occupation tax or license fee imposed by such city prior to the effective date of this act; ~~or (d) levying a tax for the purpose of financing a transportation development district, created under K.S.A. 2002 Supp.~~

~~12-17,130 through 12-17,139, and amendments thereto.~~ No license fee described in subsection (b) of this section shall be imposed upon any utility contracting with and subject to a charge, described in subsection (a) of this section, by such city.

Sec. 40. K.S.A. 2002 Supp. 25-432 is hereby amended to read as follows: 25-432. An election shall not be conducted under this act unless:

(a) Conducted on a date, mutually agreed upon by the governing body of the political or taxing subdivision and the county election officer, not later than 120 days following the date the request is submitted by the political or taxing subdivision; and

(b) the secretary of state approves a written plan for conduct of the election, which shall include a written timetable for the conduct of the election, submitted by the county election officer; and

(c) the election is nonpartisan; and

(d) the election is not one at which any candidate is elected, retained or recalled; and

(e) the election is not held on the same date as another election in which the qualified electors of that subdivision of government are eligible to cast ballots; and

(f) the election is a question submitted election at which all of the qualified electors of one of the following subdivisions of government are the only electors eligible to vote:

(1) Counties;

(2) cities;

(3) school districts, except in an election held pursuant to K.S.A. 72-7302 *et seq.*, and amendments thereto;

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- (4) townships;
- (5) benefit districts organized under K.S.A. 31-301, and amendments thereto;
- (6) cemetery districts organized under K.S.A. 15-1013 or 17-1330, and amendments thereto;
- (7) combined sewer districts organized under K.S.A. 19-27,169, and amendments thereto;
- (8) community college districts organized under K.S.A. 71-1101 *et seq.*, and amendments thereto;
- (9) fire districts organized under K.S.A. 19-3601 or 80-1512, and amendments thereto;
- (10) hospital districts;
- (11) improvement districts organized under K.S.A. 19-2753, and amendments thereto;
- (12) Johnson county park and recreation district organized under K.S.A. 19-2859, and amendments thereto;
- (13) sewage disposal districts organized under K.S.A. 19-27,140, and amendments thereto;
- (14) water districts organized under K.S.A. 19-3501 *et seq.*, and amendments thereto; or
- (15) transportation development districts created pursuant to ~~K.S.A. 2002 Supp. 12-17,130 section 29 *et seq.*~~, and amendments thereto.

New Sec. 41. The secretary of revenue in connection with a redevelopment project area for which sales, use and transient guest tax revenues are pledged or otherwise intended to be used in whole or in part for the payment of bonds issued to finance redevelopment project costs in such redevelopment project area or a transportation development district for which a ~~local sales transportation tax~~ transportation development district sales tax has been imposed, shall provide reports identifying each retailer having a place of business in such redevelopment district or transportation development district setting forth the tax liability and the amount of such tax remitted by each retailer during the preceding month and identifying each business location maintained by the retailer within such city or county. Such report shall be made available to the bond trustee, escrow agent or paying agent for such bonds within a reasonable time after it has been requested from the director of taxation. The bond trustee, escrow agent or paying agent shall keep such retailers' sales, use, and transient guest and ~~transportation development district sales tax returns and the information contained therein confidential~~, but may use such information for purposes of

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~~allocating and depositing such sales, use, and transient guest and transportation development district sales tax revenues in connection with the bonds used to finance redevelopment project costs in such redevelopment project area or used to finance the costs of a project in a transportation development district. Except as otherwise provided, the sales, use and transient guest tax returns received by the bond trustee, escrow agent or paying agent shall be subject to the provisions of K.S.A. 79-3614 and amendments thereto.~~

New Sec. 42. ~~The provisions of sections 29 through 38 and 41, and amendments thereto, and K.S.A. 12-194 and 25-432, as amended pursuant to this act, shall apply to all transportation development districts, whether created before or after July 1, 2003. This act shall not invalidate any transportation development district proceedings held prior to the effective date of this act.~~

Sec. 43. ~~On and after July 1, 2004, K.S.A. 12-189a is hereby amended to read as follows: 12-189a. The following sales shall be subject to the taxes levied and collected by all cities and counties under the provisions of K.S.A. 12-187 et seq. and amendments thereto:~~

~~(a) All sales of natural gas, electricity, heat and water delivered through mains, lines or pipes to residential premises for noncommercial use by the occupant of such premises and all sales of natural gas, electricity, heat and water delivered through mains, lines or pipes for agricultural use, except that effective January 1, 2006 the provisions of this subsection shall expire for sales of water pursuant to this subsection;~~

~~(b) all sales of propane gas, LP-gas, coal, wood and other fuel sources for the production of heat or lighting for noncommercial use of an occupant of residential premises; and~~

~~(c) all sales of intrastate telephone and telegraph services for noncommercial use.~~

New Sec. 44. ~~K.S.A. 2002 Supp. 12-194, 12-17,130, 12-17,131, 12-17,132, 12-17,133, 12-17,134, 12-17,135, 12-17,136, 12-17,137, 12-17,138, 12-17,139 and 25-432 are hereby repealed.~~

Sec. 44. 45. ~~On and after July 1, 2004, K.S.A. 12-189a, 12-191, 12-191a, 12-198, 75-5151, 79-3607, 79-3608 and 79-3651 and K.S.A. 2002 Supp. 12-194, 25-432, 79-3602, 79-3603, 79-3606, 79-3650 and 79-3703 are hereby repealed.~~

Sec. 42. 46. This act shall take effect and be in force from

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and after July 1, 2004, and its publication in the statute book.

HOUSE BILL NO. _____

By Committee on Taxation

AN ACT repealing K.S.A. 2002 Supp. 79-258 and 79-259, concerning certain property tax exemptions.

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

Section 1. K.S.A. 2002 Supp. 79-258 and 79-259 are hereby repealed.

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