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MEMORANDUM

To: Members of the House Committee on Taxation

From: Adam Siebers, Assistant Revisor

Date: February 20, 2023

Subject: House Bill No. 2254

Summary

House Bill No. 2254 would classify as land devoted to agriculture land that is utilized as part of a registered agritourism activity at a registered agritourism location by a registered agritourism operator pursuant to K.S.A. 32-1432. Such classification would apply to, but not be limited to, all land and buildings, whether permanent or temporary, that are utilized for such agritourism activity. The selling of any items by a registered agritourism operator that includes, but is not limited to, sales made from either land or buildings, would not change the classification of the land as a result of such sales.

As defined in K.S.A. 32-1432:

(a) "Agritourism activity" means any activity which allows members of the general public, for recreational, entertainment or educational purposes, to view or enjoy rural activities, including, but not limited to, farming activities, ranching activities or historic, cultural or natural attractions. An activity may be an agritourism activity whether or not the participant pays to participate in the activity. An activity is not an agritourism activity if the participant is paid to participate in the activity.

...

(d) "Registered agritourism activity" means any agritourism activity registered with the secretary pursuant to K.S.A. 32-1433, and amendments thereto.

(e) "Registered agritourism location" means a specific parcel of land which is registered with the secretary pursuant to K.S.A. 32-1433, and amendments thereto, and where a registered agritourism operator engages in registered agritourism activities.

(f) "Registered agritourism operator" means any person who is engaged in the business of providing one or more agritourism activities and is registered with the secretary pursuant to K.S.A. 32-1433, and amendments thereto.