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MEMORANDUM

To: Members of the House Committee on Taxation

From: Adam Siebers, Assistant Revisor

Date: January 23, 2024

Subject: Senate Bill No. 55

Summary

Senate Bill No. 55 would expand and clarify the property tax exemption for Strother Field airport.

The bill would amend K.S.A. 79-201r to include in the exemption property owned by the political subdivisions that comprise the Strother field airport commission and depicted on the airport's federally approved airport layout plan whether used for aviation related purposes, to promote aviation commerce or to provide revenue to operate the airport. The bill clarifies that property of the Strother field airport is exempt from ad valorem property tax. Additionally, any property taxes owed as of January 1, 2023, would be declared to be canceled for the property.