

KANSAS OFFICE of  
**REVISOR of STATUTES**

LEGISLATURE of THE STATE of KANSAS  
*Legislative Attorneys transforming ideas into legislation.*

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**MEMORANDUM**

To: Madam Chairperson and Members of the Committee on Assessment and Taxation  
From: Office of Revisor of Statutes  
Date: February 16, 2023  
Subject: Senate Bill No. 138

**Summary**

Senate Bill No. 138 relates to property tax and 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 statute would no longer require ownership prior to and on January 1, 1992. The bill would clarify that such property shall be exempt from ad valorem property tax.

The bill would take effect from and after its publication in the statute book.