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REVISOR of STATUTES

LEGISLATURE of THE STATE of KANSAS
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MEMORANDUM

To: Senate Committee on Assessment and Taxation
From: Office of Revisor of Statutes
Date: January 24, 2024
Subject: House Bill No. 2254 As Amended by House Committee of the Whole

Summary

House Bill No. 2254 as amended by House Committee of the Whole would classify as “land devoted to agricultural use” 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 commencing after December 31, 2020. 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, products, services or merchandise associated with the registered agritourism activity by a registered agritourism operator that includes, but is not limited to, point of sales from either land or buildings, would not change the classification of the agricultural land or buildings as a result of such sales.

As defined in K.S.A. 2023 Supp. 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.

...

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

The bill passed the House on March 29, 2023, on a vote of 106-18.