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MEMORANDUM

To: Members of the House Committee on Taxation
From: Office of Revisor of Statutes
Date: January 30, 2025
Subject: House Bill No. 2083 (As Introduced)

Summary

House Bill No. 2083 provides a property tax exemption for new energy storage systems and excludes new energy storage systems from the commercial and industrial machinery and equipment exemption.

Section 1 excludes from the commercial and industrial machinery and equipment property tax exemption for any new energy storage system as defined in K.S.A. 79-266, and amendments thereto. The property tax exclusion would not apply to an energy storage system that received any necessary county approval prior to January 1, 2026. Additionally, an electric generation facility addition would now qualify under the commercial and industrial machinery and equipment property tax exemption.

Section 2 would provide a 10-year property tax exemption for any new energy storage system.