

KANSAS OFFICE *of*  
**REVISOR *of* STATUTES**

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

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**MEMORANDUM**

To: Members of the House Committee on Taxation  
From: Office of Revisor of Statutes  
Date: February 10, 2025  
Subject: Senate Bill No. 10 (As Introduced)

**Summary**

Senate Bill No. 10 provides property tax exemptions for certain personal property including watercraft, marine equipment, off-road vehicles, motorized bicycles, certain trailers and aircraft.

The bill would provide a property tax exemption beginning with tax year 2026 for:

- (1) Any off-road vehicle that is not operated upon any highway;
- (2) any motorized bicycle, electric-assisted bicycle, electric-assisted scooter, electric personal assistive mobility device and motorized wheelchair;
- (3) any trailer having a gross weight of 15,000 pounds or less that is used exclusively for personal use and not for the production of income; and
- (4) any marine equipment; and
- (5) any aircraft.

The bill would also exempt all watercraft from property or ad valorem taxation on and after January 1, 2026.

The bill also excludes these exemptions from the state board of tax appeals application process requirements.