

KANSAS OFFICE of  
**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 21, 2025  
Subject: Senate Bill No. 10

**Summary**

Senate Bill No. 10 relates to property taxation and would provide exemptions for certain personal property including watercraft, marine equipment, off-road vehicles, motorized bicycles and certain trailers.

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 as such terms are defined in K.S.A. 8-126, and amendments thereto;
- (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.

Definitions are also provided in the bill.

The bill would also amend K.S.A. 79-5501 to exempt all watercraft from property or ad valorem taxation on and after January 1, 2026.

The bill would amend K.S.A. 79-213 to exclude these exemptions from the state board of tax appeals application process requirements.

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