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MEMORANDUM

To: Senate Committee on Assessment and Taxation
From: Office of Revisor of Statutes
Date: March 11, 2025
Subject: House Bill No. 2083, As Amended by House Committee

Summary

House Bill No. 2083, as amended by the House Committee on Taxation, would provide a property tax exemption for new energy storage systems and exclude new energy storage systems from the commercial and industrial machinery and equipment exemption.

Section 2 of the bill would amend K.S.A. 2024 Supp. 79-266 to provide a 10-year property tax exemption for any new energy storage system on and after January 1, 2025. A "new energy storage system" is defined in subsection (c)(5) as an energy storage system that the commencement of construction or installation of such property began on or after January 1, 2025, but does not include an energy storage system that received any necessary county approval prior to January 1, 2025. An "energy storage system" is also defined in subsection (c)(4).

Section 1 of the bill would amend the commercial and industrial machinery and equipment exemption of K.S.A. 79-223 to exclude any new energy storage systems as defined in K.S.A. 79-266 on and after January 1, 2025. This exclusion would not apply to an energy storage system that received any necessary county approval prior to January 1, 2025.

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

The bill passed the House on February 19, 2025, on a vote of 90-29.