

## 2023 Kansas Statutes

**55-1424. Natural gas purchase contracts; definitions.** For the purposes of this act, production taxes shall mean that portion of ad valorem taxes assessed upon an oil and gas leasehold estate, unit or fee, attributable to the production of natural gas, and shall mean the Kansas mineral severance tax upon production of natural gas, after allowance of the applicable credit provided by the law.

**History:** L. 1986, ch. 200, § 1; July 1.