

## 2023 Kansas Statutes

**79-265. Property exempt from taxation; certain antique utility trailers.** (a) (1) The following described property, to the extent herein specified, is hereby exempt from all property or ad valorem taxes levied under the laws of the state of Kansas: Any antique utility trailer registered pursuant to K.S.A. 8-1,119, and amendments thereto, used exclusively for personal use and not for the production of income.

(2) The term "antique utility trailer" includes only those trailers:

(A) 35 years or older as determined by the date of manufacture; and

(B) having an empty weight of 2,000 pounds or less and a gross weight of not more than 8,000 pounds.

(b) The provisions of this section shall apply to all taxable years commencing after December 31, 2022.

**History:** L. 2022, ch. 63, § 8; July 1.