

## 2023 Kansas Statutes

**79-907. Rate of tax; situs; definition of gross earnings within state.** Every organization as hereinbefore defined, shall pay annually for each calendar year a sum in the nature of a tax at two and one-half percentum upon the total gross earnings received from all sources by reason of the use or operation of such cars by such organization within this state, which shall be in lieu of all other taxes upon such property of any organization so paying the same: Provided, For the purpose of taxation all cars used exclusively within the state or used partially within and partially without the state, are hereby declared to have situs within the state, the value of such property for the purpose of such taxation to be determined as provided for in this act. The term "gross earnings received from all sources by such organization from the use or operation of such cars within this state," is hereby declared and shall be construed to mean, all earnings on business beginning and ending within this state and a proportion based upon the proportion of mileage within the state, to the entire mileage over which such business is done of all earnings on interstate business passing through, into, or out of the state.

**History:** L. 1937, ch. 356, § 2; March 30.