

2023 Kansas Statutes

79-1614. Business shutdown or restricted by government entity related to state of disaster emergency; reimbursement of tax. (a) The owner of any building listed and assessed for property taxation purposes as real property that maintains a business on the property that was shut down or restricted by the state, county, city or other political subdivision of the state pursuant to an executive order issued by the governor pursuant to K.S.A. 48-925, and amendments thereto, or any action taken by a county, city or other political subdivision of the state related to a state of disaster emergency declared pursuant to K.S.A. 48-924, and amendments thereto, or state of local disaster emergency declared pursuant to K.S.A. 48-932, and amendments thereto, may make application to the board of county commissioners of the county in which such property is located for the reimbursement of the property taxes levied upon such property during the shutdown or restriction. The county treasurer shall reimburse from the county general fund any owner who makes an application or operator that joins in an application that is determined to be valid for the period of time that the shutdown or restriction remained in effect. For ordered shutdowns, the reimbursement shall be calculated as a $1/365$ amount of the total ad valorem real property taxes levied by the state, county and all other taxing subdivisions due for the property for the year multiplied by the number of calendar days the ordered shutdown was in effect. For ordered restrictions, the reimbursement shall be calculated as a $1/365$ amount of the total ad valorem real property taxes levied by the state, county and all other taxing subdivisions due for the property for the year multiplied by the percentage of the ordered restrictions and further multiplied by the number of calendar days the ordered restriction was in effect.

(b) If the owner is the operator of the business on the property that was shut down or restricted, the owner shall be entitled to 100% of such reimbursement amount. If the owner is not the operator of such business that was shut down or restricted from conducting operations: (1) The owner shall disclose and attest to the identity of the operator of such business on the application form; (2) the owner shall be entitled to 50% of such reimbursement amount; (3) the operator of such business shall be entitled to 50% of such reimbursement amount if such operator joins in the owner's application; and (4) such operator that joins in the owner's application may elect to assign such operator's share of the reimbursement amount to the owner to be credited against any delinquent rent due to the owner.

(c) If the state, a city or other political subdivision of the state was the governmental entity that shut down or restricted the business resulting in a reimbursement to an owner or operator pursuant to this section, such governmental entity that shut down or restricted the business shall reimburse the county for the cost of such reimbursement.

(d) For purposes of this section, "restriction" or "restricted" means any occupancy limitation, limitation on periods of operation or the exertion by any governmental entity of other significant control on business resources or functionality.

(e) The provisions of this section shall be applicable on and after January 1, 2022.

History: L. 2021, ch. 115, § 1; July 1.