

HOUSE BILL No. 2285

By Committee on Taxation

2-11

Proposed Amendment to
House Bill No. 2285
Prospective Application of Provisions

1 AN ACT concerning property taxation; relating to definitions; commercial
2 and industrial machinery and equipment; amending K.S.A. 79-102 and
3 repealing the existing section.
4

5 *Be it enacted by the Legislature of the State of Kansas:*

6 Section 1. K.S.A. 79-102 is hereby amended to read as follows: 79-
7 102. ~~That the terms as used in this act, unless the context clearly requires~~
8 *otherwise, the following words and phrases shall have the meanings*
9 *ascribed to them herein:*

10 (a) "Real property," "real estate," and "land," ~~when used in this act,~~
11 ~~except as otherwise specifically provided, shall include not only the land~~
12 ~~itself, but all buildings, fixtures, improvements, mines, minerals, quarries,~~
13 ~~mineral springs and wells, rights and privileges appertaining thereto.~~

14 (b) ~~The term "Personal property" shall include every~~
15 ~~tangible thing which is the subject of ownership, not forming part or parcel~~
16 ~~of real property; also the capital stock, undivided profits and all other~~
17 ~~assets of every company, incorporated or unincorporated, and every share~~
18 ~~or interest in such stock, profit, or assets, by whatever name the same may~~
19 ~~be designated, provided the same is not included in other personal property~~
20 ~~subject to taxation or listed as the property of individuals; and also every~~
21 ~~share or interest in any vessel or boat used in navigating any of the waters~~
22 ~~within or bordering on this state, whether such vessel or boat shall be~~
23 ~~within the jurisdiction of the state or elsewhere; and also all "property"~~
24 ~~owned, leased, used, occupied or employed by any railway or telegraph~~
25 ~~company or corporation within this state, situate on the right-of-way of~~
26 ~~any railway; and also commercial and industrial machinery and~~
27 ~~equipment.~~

28 (c) ~~That the term "Property," when used alone in this act, shall mean~~
29 ~~means and include includes every kind of property subject to ownership.~~

30 (d) ~~The term "Money" or "moneys" shall mean means and include~~
31 ~~includes gold and silver coin, United States treasury notes, and bank notes.~~

32 (e) ~~The words "Personal property," when used in this act in their~~
33 ~~general sense, shall include includes all taxable property other than real~~
34 ~~property, as hereinbefore defined.~~

35 (f) ~~The words "Town" or "village," when used in this act, shall~~
36 ~~include includes every place laid out in lots and blocks other than~~

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1 incorporated cities.
2 ~~(g) The word "Cities" shall include~~ includes only such places as are
3 incorporated cities.

4 ~~(h) The words "He," "his," or "him,"~~ when so used as to refer to a
5 female, shall be held to mean "she," "her," or "hers"; and when so used as
6 to refer to more than one person, "they," "their," or "them," as the sense
7 may require.

8 ~~(i) On and after January 1, 2013,~~ "commercial and industrial
9 machinery and equipment," as that term is used in article 11, section 1,
10 class 2, subclass (5) of the Kansas constitution, means machinery or
11 equipment used directly in commercial, manufacturing or processing
12 activities to produce income. Commercial and industrial machinery and
13 equipment items shall not become a fixture or improvement for property
14 tax purposes if the item may be disassembled, detached or removed from
15 real property without causing significant damage to the item.
16 "Commercial and industrial machinery and equipment" does not include
17 features that are common to buildings and intended to primarily benefit
18 real property rather than the trade or business conducted on the premises.
19 The director of property valuation shall adopt rules and regulations or
20 appraisal directives to administer this subsection.
21 Sec. 2. K.S.A. 79-102 is hereby repealed.
22 Sec. 3. This act shall take effect and be in force from and after its
23 publication in the Kansas register.

All

purchased, acquired or brought into this state on or after
January 1, 2013, shall be classified as provided in this
subsection. "Commercial and industrial machinery and
equipment"

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