

As Amended by House Committee

Session of 2014

HOUSE BILL No. 2542

By Committee on Federal and State Affairs

1-30

1 AN ACT concerning property taxation; relating to exemptions; amateur-
2 built aircraft; amending K.S.A. 79-220 and repealing the existing
3 section.

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

6 Section 1. K.S.A. 79-220 is hereby amended to read as follows: 79-
7 220. The following described property, to the extent herein specified, is
8 hereby exempt from all property or ad valorem taxes levied under the laws
9 of the state of Kansas:

10 Any antique aircraft *and amateur-built aircraft* used exclusively for
11 recreational or display purposes, or any combination thereof. The term
12 "antique aircraft" means all aircraft 30 years or older as determined by the
13 date of manufacture. *The term "amateur-built aircraft" means an aircraft,*
14 **manned or unmanned**, *the major portion of which has been fabricated*
15 *and assembled by a person or persons who undertook the construction*
16 *project solely for their own education or recreation.*

17 The provisions of this section shall apply to all taxable years
18 commencing after December 31, ~~1986~~ 2013.

19 Sec. 2. K.S.A. 79-220 is hereby repealed.

20 Sec. 3. This act shall take effect and be in force from and after its
21 publication in the statute book.