

SESSION OF 2014

**SUPPLEMENTAL NOTE ON HOUSE BILL NO. 2455**

As Amended by House Committee on Taxation

**Brief\***

HB 2455 would create a property tax exemption for all utility systems and appurtenances located on U.S. Department of Defense military installations in Kansas acquired or installed after December 31, 2013.

**Background**

The bill was introduced by the House Committee on Taxation.

Utility systems located on U.S. Department of Defense military installations in Kansas are presently exempt from taxation as property owned by the U.S. Government. This bill would extend that exemption to privately owned utility systems built on military installations pursuant to the Military Utilities Privatization Initiative, 10 U.S.C. § 2688 *et seq.*

The House Committee amended the bill to make a technical correction.

The fiscal note prepared by the Division of the Budget on the bill indicates the bill would have no fiscal impact.

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\*Supplemental notes are prepared by the Legislative Research Department and do not express legislative intent. The supplemental note and fiscal note for this bill may be accessed on the Internet at <http://www.kslegislature.org>