

SESSION OF 2014

SUPPLEMENTAL NOTE ON HOUSE BILL NO. 2542

As Amended by House Committee on Taxation

Brief*

HB 2542, as amended, would create a property tax exemption beginning in tax year 2014 for all amateur-built aircraft, manned or unmanned, used exclusively for recreational purposes, display purposes, or both.

Background

The bill was introduced by the House Committee on Federal and State Affairs. At the House Taxation Committee hearing on the bill, testimony in support of the bill was provided by Representative Campbell and a private citizen. Written testimony in support of the bill was provided by the Aircraft Owners and Pilots Association. There was no opponent or neutral testimony.

The House Committee amended the bill to clarify that amateur-built aircraft includes both manned and unmanned aircraft.

The fiscal note on the bill, as introduced, indicated the bill would have a very nominal impact on state revenues. A fiscal note on the amended bill was not immediately available.

*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>