

## HOUSE BILL No. 2474

By Committee on Taxation

1-19

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1 AN ACT concerning taxation; providing for the extinguishment of tax  
2 liens for unpaid personal property taxes under certain circumstances;  
3 amending K.S.A. 2015 Supp. 79-2026 and repealing the existing  
4 section.

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

7 Section 1. K.S.A. 2015 Supp. 79-2026 is hereby amended to read as  
8 follows: 79-2026. Whenever personal property in this state is abandoned  
9 or repossessed after it is assessed and before the taxes are paid, the owner  
10 or lessee of any real property upon which such property was situated at the  
11 time of abandonment or repossession shall ~~not be liable for such taxes~~  
12 *where acquire such property free of any tax lien for unpaid taxes that may*  
13 *otherwise exist if* lawful title to such property is acquired by such  
14 landowner or lessee within 12 months of the time such property is deemed  
15 abandoned or within 12 months of the time legal proceedings are  
16 commenced to effect a repossession. *Any lien for unpaid taxes shall be*  
17 *extinguished for any such personal property acquired by the landowner or*  
18 *lessee as set forth herein. In no circumstances shall the landowner or*  
19 *lessee be liable for any taxes owed prior to the date the personal property*  
20 *is acquired by such landowner or lessee.*

21 Sec. 2. K.S.A. 2015 Supp. 79-2026 is hereby repealed.

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