

## Substitute for SENATE BILL No. 55

By Committee on Assessment and Taxation

3-8

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1 AN ACT concerning property taxation; relating to exemptions; expanding  
2 and clarifying the exemption for Strother field airport property;  
3 amending K.S.A. 79-201r and repealing the existing section.  
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5 *Be it enacted by the Legislature of the State of Kansas:*

6 Section 1. K.S.A. 79-201r is hereby amended to read as follows: 79-  
7 201r. For all taxable years commencing after December 31, 1991, the  
8 Strother field airport commission *and the political subdivisions*  
9 *comprising the Strother field airport commission* shall be exempt from the  
10 payment of ad valorem taxes levied by the state and any other political or  
11 taxing subdivision of the state on property owned by ~~it prior to and on~~  
12 ~~January 1, 1992~~ *the Strother field airport commission or the political*  
13 *subdivisions comprising the Strother field airport commission and*  
14 *depicted on the airport's federally approved airport layout plan whether*  
15 *used for aviation related purposes, to promote aviation commerce or to*  
16 *provide revenue to operate all Strother field components and activities.*  
17 *Such property shall be and is hereby exempt from all property or ad*  
18 *valorem taxes levied under the laws of the state of Kansas.* All property  
19 taxes, including any penalties and interest accrued thereon, imposed upon  
20 any property herein described for all taxable years commencing prior to  
21 January 1, ~~1992~~ 2023, are hereby declared to be cancelled but any such  
22 amounts paid in any such year shall not be refunded.

23 Sec. 2. K.S.A. 79-201r is hereby repealed.

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