

HOUSE BILL No. 2246

By Committee on Taxation

2-1

9 AN ACT concerning property taxation; relating to classification of prop-
10 erty; amending K.S.A. 79-1439a and repealing the existing section.

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

13 Section 1. K.S.A. 79-1439a is hereby amended to read as follows: 79-
14 1439a. (a) In accordance with and for the purposes of section 1 of article
15 11 of the Kansas constitution, real property, to the extent herein specified,
16 which is owned and operated by a not-for-profit organization not subject
17 to federal income taxation pursuant to paragraphs (2), (3), (4), (7), (8) or
18 (10) of subsection (c) of section 501 of the federal internal revenue code,
19 as in effect on January 1, 1994, *or real property owned and operated by*
20 *a not-for-profit organization not subject to federal income taxation that*
21 *provides horse sports and entertainment* is hereby included in subclass
22 (4) of class 1 for property tax classification purposes, and shall be assessed
23 at the rate of 12% of its fair market value. With respect to real property
24 owned and operated by a not-for-profit organization not subject to federal
25 income taxation pursuant to paragraph (2) of subsection (c) of section 501
26 of such code, this section shall only apply to real property leased to a not-
27 for-profit organization not subject to federal income taxation pursuant to
28 paragraph (8) of subsection (c) of section 501 of such code. With respect
29 to real property owned and operated by a not-for-profit organization not
30 subject to federal income taxation pursuant to paragraph (7) of subsection
31 (c) of section 501 of such code, this section shall only apply to land which
32 is actually and regularly used for recreational purposes, other than land
33 accommodating buildings or other improvements associated with such
34 recreational land. Nothing in this subsection shall be deemed to affect
35 the exemption of property by law or the Kansas constitution. *As used in*
36 *this section, horse sports and entertainment means, but is not limited to,*
37 *shows, fairs, competitions, performances or parades that involve horses*
38 *and any of the equine disciplines.*

39 (b) The provisions of this section shall apply to all taxable years com-
40 mencing after December 31, ~~1993~~ 2004.

41 Sec. 2. K.S.A. 79-1439a is hereby repealed.

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