

HOUSE BILL No. 2009

By Representative Gatewood

1-8

9 AN ACT concerning electric utilities; relating to certain property tax ex-
10 emptions; providing exceptions; amending K.S.A. 2008 Supp. 79-259
11 and repealing the existing section.
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13 *Be it enacted by the Legislature of the State of Kansas:*

14 Section 1. K.S.A. 2008 Supp. 79-259 is hereby amended to read as
15 follows: 79-259. (a) The following described property, to the extent herein
16 specified, shall be exempt from all property or ad valorem taxes levied
17 under the laws of the state of Kansas:

18 ~~(a)~~ All electric transmission lines and appurtenances described in sub-
19 section (b)(2)(D) of K.S.A. 66-128, and amendments thereto, and the
20 right-of-way on which such lines are located.

21 (b) The provisions of this section shall apply to property the construc-
22 tion of which is completed after December 31, 2000, and for the 10
23 taxable years immediately following the taxable year in which construction
24 of such property is completed.

25 (c) The provisions of this section shall apply to all taxable years com-
26 mencing after December 31, 2000.

27 (d) *The provisions of this section shall not apply to electric transmis-*
28 *sion lines and appurtenances which are used only by utilities located out-*
29 *side the state for the transmission of electricity to out-of-state consumers*
30 *or to out-of-state utilities.*

31 Sec. 2. K.S.A. 2008 Supp. 79-259 is hereby repealed.

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