

SESSION OF 2007

SUPPLEMENTAL NOTE ON SENATE BILL NO. 298

As Recommended by Senate Committee on
Assessment and Taxation

Brief*

SB 298 would provide a property tax exemption for certain storage structures designed and predominantly used for the storage of cellulose matter or other related agriculturally derived material to be used in the production of cellulosic alcohol and co-products. The exemption would be applicable for any eight of the next 10 calendar years following the year in which the structure was newly constructed or first assembled, but would not be renewed after that time. The exemption also would be applicable for only those qualifying storage structures newly constructed or first assembled after December 31, 2006.

Background

Proponents included Senator Taddiken, the Kansas Grain Sorghum Producers' Association, and the Kansas Corn Growers' Association.

A fiscal note indicated that the bill would be expected to have a minimal impact on the 21.5 mills of state property tax levies.

*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>