

KANSAS OFFICE *of*  
**REVISOR *of* STATUTES**

LEGISLATURE *of* THE STATE *of* KANSAS  
*Legislative Attorneys transforming ideas into legislation.*

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**MEMORANDUM**

To: Members of the House Committee on Taxation  
From: Office of Revisor of Statutes  
Date: January 20, 2026  
Subject: House Bill No. 2443 (As Introduced)

**Summary**

House Bill No. 2443 provides that certain natural gas storage facilities shall not be classified as public utilities.

House Bill No. 2443 amends the statute defining “public utility” for property tax purposes. The statute also excludes certain properties from being defined as a public utility. The bill would exclude from the definition of public utility starting for tax year 2026:

“(3) any individual, company, corporation, association of persons, lessees or receiver owning or operating a natural gas storage facility constructed after January 1, 2026, that is situated within one county in this state and does not cross any state boundary line;”