

SENATE BILL No. 117

By Committee on Commerce

1-30

1 AN ACT concerning aviation; relating to economic development;
2 expanding the property tax exemption for Strother field airport
3 property; 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, are hereby declared to be cancelled but any such amounts
22 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 K.S.A. 79-201r is hereby repealed.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.