

## 2023 Kansas Statutes

**79-201w. Property exempt from taxation; machinery, equipment, materials and supplies.** The following described property, to the extent specified by this section, shall be exempt from all property or ad valorem taxes levied under the laws of the state of Kansas: Any item of machinery, equipment, materials and supplies which, except for the operation of the provisions of this section, would be required to be listed for the purpose of taxation pursuant to K.S.A. 79-306, and amendments thereto, and which is used or to be used in the conduct of the owner's business, or in the conduct of activities by an entity not subject to Kansas income taxation pursuant to K.S.A. 79-32,113, and amendments thereto, whose original retail cost when new is \$400 or less for tax years 2005 and 2006, and \$1,500 or less for tax year 2007, and all tax years thereafter.

**History:** L. 1995, ch. 254, § 1; L. 1998, ch. 130, § 24; L. 2002, ch. 185, § 19; L. 2006, ch. 205, § 8; July 1.