

## 2020 Kansas Statutes

**79-228. Property exempt from taxation; certain integrated coal or coke gasification nitrogen fertilizer plant property.** (a) The following described property, to the extent herein specified, shall be exempt from all property taxes levied under the laws of the state of Kansas: Any new integrated coal or coke gasification nitrogen fertilizer plant property or any expanded integrated coal or coke gasification nitrogen fertilizer plant property.

(b) The provisions of subsection (a) shall apply from and after purchase or commencement of construction or installation of such property and for the 10 taxable years immediately following the taxable year in which construction or installation of such property is completed.

(c) The provisions of this section shall apply to all taxable years commencing after December 31, 2005.

(d) As used in this section:

(1) "Expanded integrated coal or coke gasification nitrogen fertilizer plant property" means any real or tangible personal property purchased, constructed or installed for incorporation in and use as part of an expansion of an existing integrated coal or coke gasification nitrogen fertilizer plant, construction of which expansion begins after December 31, 2005.

(2) "Expansion of an existing integrated coal or coke gasification nitrogen fertilizer plant" means expansion of the capacity of an existing integrated coal or coke gasification nitrogen fertilizer plant by at least 20% of such capacity.

(3) "Integrated coal or coke gasification nitrogen fertilizer plant" has the meaning provided by K.S.A. 79-32,228, and amendments thereto.

(4) "New integrated coal or coke gasification nitrogen fertilizer plant property" means any real or tangible personal property purchased, constructed or installed for incorporation in and use as part of an integrated coal or coke gasification nitrogen fertilizer plant, construction of which begins after December 31, 2005.

**History:** L. 2006, ch. 209, § 36; July 1.