

## 2020 Kansas Statutes

**79-263. Property exempt from taxation; certain airports.** For all taxable years commencing after December 31, 2015, all property owned and primarily operated as an airport by a healthcare foundation that has been exempted from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code of 1986, as amended, shall be exempt from all property or ad valorem taxes levied under the laws of this state. The provisions of this section shall expire and have no effect on and after January 1, 2021.

**History:** L. 2016, ch. 112, § 1; July 1.