

## 2020 Kansas Statutes

**79-1439e. Classification for property tax purposes of a bed, body or box that is used in business and is attached to a motor vehicle by the motor vehicle manufacturer.** In accordance with the provisions of section 1 of article 11 of the Constitution of the State of Kansas, a bed, body or box that is regularly used predominantly in a business or industry and is attached to a motor vehicle, except for a bed, body or box that is attached to the motor vehicle by the motor vehicle manufacturer, shall be classified for property tax purposes within subclass 5 of class 2 of section 1 of article 11 of the Constitution of the State of Kansas. All such property shall be valued in accordance with the provisions of subsection (b)(2)(E) of K.S.A. 79-1439, and amendments thereto. The provisions of this section shall be effective on and after July 1, 2008.

**History:** L. 2008, ch. 182, § 10; June 5.