

## 2023 Kansas Statutes

**79-227. Property exempt from taxation; certain crude oil or natural gas pipeline 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 qualifying pipeline 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) "New qualifying pipeline property" means any real or tangible personal property purchased, constructed or installed for incorporation in and use as part of a new qualifying pipeline, construction of which begins after December 31, 2005.

(2) "Qualifying pipeline" has the meaning provided by K.S.A. 79-32,223, and amendments thereto.

**History:** L. 2006, ch. 209, § 34; July 1.