

## 2023 Kansas Statutes

**79-257. Same; exemption from taxation.** The following described property, to the extent herein specified, shall be exempt from all property or ad valorem taxes levied under the laws of the state of Kansas:

(a) All electric generation facilities described in subsection (e) of K.S.A. 66-104, and amendments thereto.

(b) The provisions of subsection (a) shall apply:

(1) Except as provided in paragraph (2), from and after commencement of construction of such property and for the 12 taxable years immediately following the taxable year in which construction of such property is completed; or

(2) for peak load plants, from and after commencement of construction of such property and for the six taxable years immediately following the taxable year in which construction of such property is completed.

(c) All pollution control devices purchased for or constructed or installed at electric generation facilities described in subsection (e) of K.S.A. 66-104, and amendments thereto.

(d) The provisions of subsection (c) shall apply:

(1) Except as provided in paragraph (2), from and after purchase or commencement of construction or installation of such property and for the 12 taxable years immediately following the taxable year in which such property is purchased or construction or installation of such property is completed; or

(2) for a peak load plant, from and after purchase or commencement of construction or installation of such property and for the six taxable years immediately following the taxable year in which such property is purchased or construction or installation of such property is completed.

(e) The provisions of this section shall apply to all taxable years commencing after December 31, 2000.

**History:** L. 2001, ch. 206, § 3; July 1.