

## 2023 Kansas Statutes

**79-260. Property exempt from taxation; new automobile manufacturing property.** (a) The following described property, to the extent herein specified, shall be exempt from all property taxes levied under the laws of Kansas:

Any new automobile manufacturing property.

(b) The provisions of subsection (a) shall apply from and after the later of the purchase or commencement of construction of such property and continue only for a period thereafter until 10 calendar years following the calendar year in which construction of such property is completed.

(c) The provisions of this section shall apply to all taxable years beginning after December 31, 2011.

(d) The owner of any new automobile manufacturing property shall pay in lieu of taxes in an amount mutually agreed to by the governing body of the appropriate taxing subdivisions and the owners as long as this exemption is in effect. The in lieu of taxes shall be paid at the same time taxes are required to be paid pursuant to K.S.A. 79-2004 and 79-2004a, and amendments thereto. The county treasurer shall apportion such in lieu of tax payments among the taxing subdivisions of this state in the territory in which the facility is located. Any payment in lieu of taxes shall be divided by the county treasurer among such taxing subdivisions in the same proportion that the amount of the total mill levy of each individual taxing subdivision bears to the aggregate of such levies of all the taxing subdivisions among which the division is to be made. The county treasurer shall pay such amounts to the taxing subdivisions at the same time or times as their regular operating tax rate mill levy is paid to them. Based upon the assessed valuation which such facility would have if it were upon the tax rolls of the county, the county clerk shall compute the total of the property taxes which would be levied upon such facility by all taxing subdivisions within which the facility is located if such property were taxable.

(e) As used in this section:

(1) "Appropriate taxing subdivisions" means the county, city or unified government jurisdiction in which the new automobile property is located; and

(2) "new automobile manufacturing property" means any real property purchased or constructed after December 31, 2011, owned by a business with an NAICS code of 336111, provided such property:

(A) Includes a building or addition to a building constructed after December 31, 2011, having not less than 50,000 square feet of floorspace; and

(B) was purchased or constructed after December 31, 2011, for a total cost of not less than \$10,000,000 including the cost of both the land and buildings.

**History:** L. 2013, ch. 87, § 8; April 25.