

Boat Taxation—Constitutional Amendment; HCR 5017

HCR 5017 would, if adopted by voters at the November 2012 general election, amend the property tax classification section of the *Kansas Constitution* to authorize the Legislature, beginning in tax year 2013, to classify watercraft on a different basis from other property. (Such property currently is assessed as "all other" personal property at 30.0 percent of its fair market value.)