

**79-201n. Property exempt from taxation; grain.** The following described property, to the extent herein specified, shall be and is hereby exempt from all property or ad valorem taxes levied under the laws of the state of Kansas:

All grain. As used in this section: "Grain" includes soybeans, cowpeas, wheat, corn, oats, barley, kafir, rye, flax and all other grains, but shall not include any such grain after it has been milled or processed.

The provisions of this section shall be applicable to all taxable years commencing after December 31, 1988.

**History:** L. 1988, ch. 391, § 1; July 1.