

79-219. Property exempt from taxation; mechanic's hand tools. 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 hand tools and hand tool boxes actually and regularly used exclusively by a mechanic in the construction or repair of machinery and equipment, including motor vehicles.

The provisions of this section shall apply to all taxable years commencing after December 31, 1985.

History: L. 1986, ch. 364, § 3; L. 1988, ch. 374, § 2; July 1.