

79-259. Property exempt from taxation; certain electric transmission lines and appurtenances.

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 transmission lines and appurtenances described in subsection (b)(2)(D) of K.S.A. 66-128, and amendments thereto, and the right-of-way on which such lines are located.

(b) The provisions of this section shall apply to property the construction of which is completed after December 31, 2000, and for the 10 taxable years immediately following the taxable year in which construction of such property is completed.

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

History: L. 2001, ch. 207, § 4; L. 2008, ch. 174, § 7; July 1.