

79-1006. Tax situs of property; nonresidents; elevators. The tax situs of the property of merchants and manufacturers shall be the taxing district where such business or manufacturing is carried on and in case any such merchant or manufacturer shall have more than one place of business in the state of Kansas each such place of business shall be so taxed in the taxing district in which it is situated. All merchants or manufacturers who are nonresidents, or foreign corporations, shall be assessed upon the same basis as residents of this state or domestic corporations, and the situs for taxation of all personal property of such merchants and manufacturers used in connection with or created by the business is hereby declared to be in the place where such business is carried on.

The business of an elevator, whether individually or separately owned, or by a parent company owning several elevators located at different points, shall be considered as a merchandising business and all grain or other commodities purchased or handled by the owner or management of an elevator shall have their tax situs in the taxing district where the elevator is located through which the business is transacted:*Provided*, That the taxing situs of grain, owned by a resident of this state, held in storage by warehouse, on which warehouse receipt has been issued, shall be taxed at the place of residence of the owner of such receipt.

History: L. 1917, ch. 320, § 3; L. 1921, ch. 289, § 1; L. 1971, ch. 297, § 5; July 1.