

HOUSE BILL No. 2372

By Committee on Taxation

2-18

1 AN ACT concerning property taxation; relating to exemptions, trailers
2 used exclusively for personal use.

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4 *Be it enacted by the Legislature of the State of Kansas:*

5 Section 1. The following described property, to the extent specified,
6 shall be and is hereby exempt from all property or ad valorem taxes levied
7 under the laws of Kansas:

8 (a) Any trailer used by an individual exclusively for personal use and
9 not otherwise engaged in commerce. As used in this section, "trailers"
10 means a trailer, semitrailer or pole trailer, other than a farm trailer, as the
11 terms are defined by K.S.A. 8-126, and amendments thereto.

12 (b) The provisions of subsection (a) shall apply to all tax years
13 commencing after December 31, 2014.

14 Sec. 2. This act shall take effect and be in force from and after its
15 publication in the statute book.