

## 2021 Kansas Statutes

**76-3313. Tax exemptions.** The authority shall be exempt from any general ad valorem taxes upon any property of the authority acquired and used for its public purposes, and from any taxes or assessments upon any projects or upon any operations of the authority or the income therefrom, and from any taxes or assessments upon any project or any property or local obligation acquired or used by the authority under the provisions of this act or upon the income therefrom. Purchases by the authority to be used for its public purposes shall not be subject to sales or use tax under K.S.A. 79-3601 et seq., K.S.A. 79-3701 et seq. and subsection (b) of K.S.A. 79-3606 et seq., and amendments thereto. The exemptions hereby granted shall not extend to persons or entities conducting on the authority's property business for which payment of state and local taxes would otherwise be required.

**History:** L. 1998, ch. 12, § 13; Feb. 26.