

2021 Kansas Statutes

79-201f. Property exempt from taxation; personal property moving in interstate commerce or stored in warehouses or storage areas prior to shipment out of state. 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:

(a) Personal property which is moving in interstate commerce through or over the territory of the state of Kansas, except public utility inventories subject to taxation pursuant to K.S.A. 79-5a01 et seq., and amendments thereto;

(b) Personal property which has been shipped into the state of Kansas from outside the state which is stored in a warehouse or storage area operated by a warehouseman if such warehouseman keeps records of such property showing point of origin, date of receipt, type and quantity, date of withdrawal and ultimate destination notwithstanding (1) that the final destination of such personal property is unknown at the time of storage in Kansas or (2) that the interstate movement of such personal property has been interrupted for not more than five years by such storage in Kansas for reasons relating to the convenience, pleasure or business of the shipper or owner of the property unless the ultimate destination of the property is within the state of Kansas; and

(c) goods, wares and merchandise which are manufactured, assembled, joined, processed, packaged or labeled within this state, during the period of time in which they are stored in a warehouse or storage area operated by a warehouseman if such warehouseman keeps records of such property showing point of origin, date of receipt, type and quantity, date of withdrawal and ultimate destination. In order to qualify goods, wares and merchandise in any such warehouse or storage area for the exemption from taxation under this subsection, the owner of such goods, wares and merchandise must show by verified statement that the final destination of at least 30% of the sale or shipments from such warehouse or storage area during the previous calendar year were shipped in interstate commerce to a point outside the state of Kansas, and the amount of exempt property shall be computed as follows: The owner shall furnish the county appraiser with a report of the monthly average inventory for the preceding calendar year and a report of the value of shipments for final destination outside the state for each month of the previous calendar year. The owner shall be entitled to exemption of a percent of the average monthly inventory equivalent to the percent of value of total shipments to the value of shipments that were made in interstate commerce to points outside the state.

(d) For the purposes of this section, "warehouseman" means any person, except a public utility as defined in K.S.A. 79-5a01, and amendments thereto, who is engaged in the business of storing goods for hire or who stores such person's own goods.

The provisions of this section shall apply to all taxable years commencing after December 31, 1983.

History: L. 1975, ch. 495, § 7; L. 1979, ch. 308, § 1; L. 1984, ch. 350, § 1; L. 1987, ch. 369, § 1; L. 2004, ch. 171, § 3; July 1.