

2021 Kansas Statutes

79-215. Property exempt from taxation; personal property held for sale or display at certain functions.

(a) The following personal property is exempt from all property or ad valorem taxes levied under the laws of this state: Personal property held for sale or display at, and in connection with, a fair, exposition, trade show, auction, bazaar, flea market or convention.

(b) The provisions of K.S.A. 79-213, and amendments thereto, shall not be applicable to property exempted under this section.

(c) Any dispute or grievance arising under this section shall be heard and determined by the board of county commissioners of the county wherein the property subject to the dispute or grievance is located.

(d) The provisions of this section shall apply to all taxable years commencing after December 31, 1986.

History: L. 1986, ch. 370, § 1; L. 1987, ch. 370, § 1; March 26.