

## 2021 Kansas Statutes

**79-1439c. Classification of certain commercial and industrial machinery and equipment.** (a) In accordance with the provisions of section 1 of article 11 of the Kansas constitution, all commercial and industrial machinery and equipment which is not classified for property tax purposes within subclass (5) of class 2 of section 1 of article 11 of the Kansas constitution, and which is not being used for the production of income by the owner thereof, is hereby defined as all other tangible personal property not otherwise specifically classified, and shall be classified for property tax purposes within subclass 6 of class 2 of section 1 of article 11 of the Kansas constitution. All such property shall be valued in accordance with the provisions of K.S.A. 79-503a, and amendments thereto.

(b) The provisions of this section shall apply to all taxable years commencing after December 31, 1994.

**History:** L. 1995, ch. 254, § 2; July 1.