

2021 Kansas Statutes

79-2980. Credit towards payment of taxes on certain property of television broadcasters; determination of amount of credit; limitations. (a) Television broadcasters shall receive a credit from the county treasurer of the county in which digital television equipment is located, to apply only towards payment of the broadcaster's personal property taxes, in an amount equal to the broadcaster's personal property taxes on digital television equipment acquired prior to July 1, 2006, multiplied by one minus the digital television fraction. The digital television fraction shall be a fraction the numerator of which is the total number of digital television sets in the United States and the denominator of which is an amount representing the total television sets in the United States as of the assessment date. The digital television fraction will be determined on an annual basis based upon sales data reported by the consumer electronics association or other national organization acceptable to the department of revenue. The Kansas association of broadcasters shall provide, by July 1 of each year, to the department an estimate of the digital television fraction as of the preceding January 1. The department shall communicate such estimate to each county appraiser. The credit shall not be applicable to years after the federal communications commission has ended the broadcast of analog television signals by all full power commercial television stations in Kansas.

(b) As used in this section, "digital television equipment" means all items of tangible personal property that are used directly or indirectly in broadcasting television shows or commercials through the use of digital technology including studio broadcast equipment, transmitter and antenna equipment and broadcast towers.

History: L. 2006, ch. 205, § 5; July 1.