

## 2021 Kansas Statutes

**79-2981. Credit towards payment of taxes on certain property of radio broadcasters; determination of amount of credit; limitations.** (a) Radio broadcasters shall receive a credit from the county treasurer of the county in which digital radio equipment is located, to apply only towards payment of the radio broadcaster's personal property taxes in an amount equal to the personal property taxes on the radio broadcaster's digital radio equipment acquired prior to July 1, 2006, multiplied by one minus the digital radio fraction. The digital radio fraction shall be a fraction, the numerator of which is the total number of digital radio sets in the United States and the denominator of which is an amount representing the total radio sets in the United States as of the assessment date. The digital radio fraction shall 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 radio 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 December 31, 2013, or until more than 50% of the radio sets in the United States are capable of receiving the digital radio signal, whichever comes first.

(b) As used in this section, "digital radio equipment" means all items of tangible personal property that are used directly or indirectly in broadcasting radio 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, § 6; July 1.