

## 2012 Kansas Statutes

**74-99d11. Tax exemptions.** (a) The authority shall be exempt from all tax under the Kansas state income tax act.

(b) Purchases by the authority shall not be subject to sales or use tax under subsection (b) of K.S.A. 79-3606 et seq., K.S.A. 79-3601 et seq. or K.S.A. 79-3701 et seq., and amendments thereto.

(c) Transmission facilities owned by the authority shall be exempt from general ad valorem taxes to the same extent that such facilities would be exempt from such taxes if owned by a private entity.

**History:** L. 2005, ch. 169, § 11; Apr. 21.