

79-234. Same; certain tangible personal property. (a) The following described property, to the extent specified by this section, shall be and is hereby exempt from all property or ad valorem taxes levied under the laws of the state of Kansas:

First. Any property classified for property tax purposes pursuant to section 1 of article 11 of the constitution of the state of Kansas in subclass (6) of class 2 which, except for the operation of the provisions of this section, would be required to be listed for the purpose of taxation pursuant to K.S.A. 79-306, and amendments thereto, whose purchase price is \$750 or less.

(b) The provisions of this section shall apply to all taxable years commencing after December 31, 2008.

History: L. 2008, ch. 182, § 6; June 5.