

**79-250. Poultry and rabbit confinement facilities and swine production facilities not allowed to be exempt from ad valorem taxation.** No city or county may grant any exemption from ad valorem taxation under section 13 of article 11 of the Constitution of the state of Kansas for all or any portion of the appraised valuation of all or any part of the buildings, improvements, tangible personal property and land of any poultry confinement facility, rabbit confinement facility or swine production facility which is on agricultural land and which is owned or operated by a corporation or limited liability company. As used in this section, "corporation," "limited liability company," "agricultural land," "poultry confinement facility," "rabbit confinement facility" and "swine production facility" have the meanings respectively ascribed thereto by K.S.A. 17-5903, and amendments thereto.

**History:** L. 1987, ch. 368, § 3; L. 1988, ch. 99, § 57; L. 1994, ch. 130, § 5; April 14.