SENATE BILL No. 433

By Committee on Assessment and Taxation

2-1

AN ACT concerning property taxation; relating to exemptions; establishing a property tax exemption for antique utility trailers.

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Be it enacted by the Legislature of the State of Kansas:

Section 1. (a) (1) The following described property, to the extent herein specified, is hereby exempt from all property or ad valorem taxes levied under the laws of the state of Kansas: Any antique utility trailer registered pursuant to K.S.A. 8-1,119, and amendments thereto, used exclusively for personal use and not for the production of income.

- (2) The term "antique utility trailer" includes only those trailers:
- (A) 30 years or older as determined by the date of manufacture; and
- (B) having an empty weight of 2,000 pounds or less and a gross weight of not more than 8,000 pounds.
- (b) The provisions of this section shall apply to all taxable years commencing after December 31, 2022.
- Sec. 2. This act shall take effect and be in force from and after its publication in the statute book.