

## 2021 Kansas Statutes

**12-3902. Political and taxing subdivisions defined.** For the purposes of this act all references to "political and taxing subdivisions of this state" shall mean and include counties, townships, cities, school districts, library districts, park districts, road districts, drainage or levee districts, sewer districts, water districts, fire districts and taxing subdivisions created and established under the laws of the state of Kansas.

**History:** L. 1974, ch. 426, § 2; July 1.