

## 2021 Kansas Statutes

**79-231. Property exempt from taxation; waste heat utilization system property at electric generation facility.** (a) The following described property, to the extent herein specified, shall be exempt from all property taxes levied under the laws of the state of Kansas: Any waste heat utilization system property.

(b) The provisions of subsection (a) shall apply from and after purchase or commencement of construction or installation of such property and for the 10 taxable years immediately following the taxable year in which construction or installation of such property is completed.

(c) The provisions of this section shall apply to all taxable years commencing after December 31, 2006.

(d) As used in this section:

(1) "Waste heat utilization system" has the meaning provided in K.S.A. 74-8949d, and amendments thereto.

(2) "Waste heat utilization system property" means any real or tangible personal property purchased, constructed or installed for incorporation in and use as part of a waste heat utilization system.

**History:** L. 2007, ch. 113, § 17; July 1.