



States' Biofuels Statutes

STATE OF KANSAS

This project was undertaken in partnership with the USDA Office of the Chief Economist, The Office of Energy Policy and New Uses. For information on the full project, visit [States' Biofuels Statutory Citations](#). These statutes are placed in reverse chronological order using the date of the most recent amendment to the statute. Many biofuels laws were enacted as amendments to previously passed laws.

Current through the 2013 Legislative Session of the Kansas General Assembly.

79-229. Property exempt from taxation; certain biomass-to-energy plant property

- (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 new biomass-to-energy plant property or any expanded biomass-to-energy plant 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, 2005.
- (d) As used in this section:
- (1) "Biomass-to-energy plant" has the meaning provided by K.S.A. 79-32,233, and amendments thereto.
 - (2) "Expanded biomass-to-energy plant property" means any real or tangible personal property purchased, constructed or installed for incorporation in and use as part of an expansion of an existing biomass-to-energy plant, construction of which expansion begins after December 31, 2005.
 - (3) "Expansion of an existing biomass-to-energy plant" means expansion of the capacity of an existing biomass-to-energy plant by at least 10% of such capacity.
 - (4) "New biomass-to-energy plant property" means any real or tangible personal property purchased, constructed or installed for incorporation in and use as part of a biomass-to-energy plant, construction of which begins after December 31, 2005.

Credits: Laws 2006, ch. 209, § 38; Laws 2007, ch. 113, § 20, eff. July 1, 2007.